

**Petaluma
City Schools**



**First
Interim
2020-2021**

Petaluma City Schools
1st Interim Narrative and Budget Assumptions
2020-21 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

The State and the District are in the eighth year of implementation of the Local Control Accountability Plan (LCAP). The LCAP is a three-year plan with essentially 5 sections; the first of which is the *Plan Summary* that describes highlights and performance gaps as well as a budget summary; the second is the *Annual Update and Analysis*, which describes the activities, services and costs for the current year; the third is *Stakeholder Engagement* which describes the involvement process and the impact on the LCAP; the fourth is the *Goals, Actions, and Services* for the upcoming three years; and the fifth is the *Demonstration of Increased or Improved Services for Unduplicated Pupils*, which calculates the proportionality both in terms of dollars and percentage.

The State and the District are in the eighth year of implementation of the Local Control Accountability Plan (LCAP). However, given the uncertainties caused by the COVID-19 Pandemic and the impact California's response has had on a local educational agency's (LEA's) ability to meaningfully engage with stakeholders, Executive Order N-56-20 was established. This Executive Order extended the deadline for adoption of the 2020-21 LCAP from July 1, 2020 to December 15, 2020.

In May, the Governor released his "May Revise" to the State Budget Proposal for 2020-21. The COVID-19 Pandemic and ensuing economic shut down of the local, State, Federal, and global economies in the Spring of 2020 had a devastating impact on California's economy, which is the 5th largest economy in the world. In his May Revise and in an effort to address the significant drop in State revenues estimated, at that time, to be a combined \$54 billion impact over two years (2019-20 and 2020-21), the Governor proposed sweeping cuts to education as follows:

- Suspend the COLA 2.31%
- Reduce Local Control Funding Formula (LCFF) revenues by 10% for a net reduction of 7.92%
- Reduce Transportation Funding (Base amounts in LCFF) by 10%
- Reduce other categoricals such as the Mandated Cost Block Grants, ASES (Afterschool Program), and the Adult Education Block Grant

This level of cuts to Proposition 98 and K-14 education was unprecedented and ultimately the State legislature took action to recommend various other tools to address the budget shortfall, which was signed into law by the Governor on June 29th. This final State Budget provided for funding for K-14 education at 2019-20 levels avoiding the draconian cuts initially included in the May Revision. Significant Changes in the Budget Act since May Revision included • Revenue reductions shifted to cash deferrals across fiscal years • Zero Cola, Flat Funding from 2019-20 • Legislation discouraging classified layoffs and prohibiting the layoffs of certain certificated and classified employees for one year. • ADA Hold Harmless • Learning Loss Mitigation Funds (1x funds) - change to distribution methodology • restoration of reductions to categorical programs such as ASES • Set the Special Education base rate to \$625/ADA and adjusts formula • Added triggers to reduce deferrals - pending federal legislation and additional funding • New Education Code for school finance, instruction and accountability for the 2020-21.

Fortunately, in anticipation of at least some level of economic impact due to the COVID-19, staff began making proactive reductions to central services and administration with reductions to staff as well as program changes related to concerns over enrollment as follows:

- Closing Rise Academy effective June 30, 2020
- Closing 6th Grade Academy Charter effective June 30, 2020
- Closing Gateway to College Charter School in partnership with the Santa Rosa Junior College effective June 30, 2020
- Reduce staffing due to a drop of enrollment at the junior high level
- Special Education Program transfer for the ages 18-22 Transition Program from SCOE
- Special Education Program transfer of the medically fragile program to SOCC from SCOE

In any economic downturn, it is imperative that a district responds quickly. Essentially, the earlier reductions can be made, the fewer reductions will typically need to be made overall. These initial first steps created the basis for capturing savings to offset the loss of funding for the Cost of Living Adjustment (COLA).

In addition, while there is some relief in the form of reducing the STRS rate from 17.3% to 16.15% in 2020-21 and 16.00% in 2021-22, it then jumps to 18.10% in 2022-23 creating a "balloon" payment of over \$800,000 in that year. Likewise, the PERS rate continues to increase significantly each year with ongoing increases of \$250,000 to \$300,000 in each of the next two years. These increases combined with continued large increases in Property and Liability Insurance, rising costs of utilities, and step and column increases are further compounded by the projection of an unfunded COLA providing Districts without any increases in revenue over the next 3 years.

This year, the District is experiencing a decrease in enrollment from 7,521 (Oct 2019 CBEDS) to 7,360 (Oct 2020). Although this decrease is likely the result of the pandemic and the Distance Learning environment, it can be of concern if the trend continues. Declining enrollment creates unique fiscal challenges as the level of expenditures (fixed costs such as P&L insurance, utilities, etc.) cannot be reduced at the same rate as the level of revenues. We will be monitoring our enrollment trends closely to determine appropriate staffing levels for 2021-22 and beyond.

Another area of concern is the National Lunch Program which is dependent on generating revenue from Federal, State, and local lunch sales. Although the District is able to offer a "Summer Seamless" program with families able to pick up "grab & go" meals (breakfast & lunch) 7 days per week, with students in Distance Learning and not attending in-person classes, breakfast and lunch meals served are significantly impacted. This loss in revenue is offset by the State's action prohibiting Districts from reducing staff. Fortunately, some of these staff have been reassigned to the Small Learning cohorts supported by CARES Act funds. While this has helped to offset some of the financial impact, the projected General Fund support is projected to be \$500,000.

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

The 1st Interim Report is the first of two interim reports the district is required to prepare and is intended to present information on the financial position of the District as of October 31, 2020. Therefore, the information and details included in the current Budget Revision #2 and the 1st Interim Report are based on information included in the State budget as well as any other information from Federal, State and local agencies.

For the 1st Interim Report and Budget Revision #2, the following are the major assumptions used to support the numbers for both revenues and expenses:

2020-21 Budget Assumptions (Budget Revision #1)

Local Control Funding Formula:

- **Average Daily Attendance (ADA):** Estimated P-2 ADA @ 6,247.14
 - Total ADA 7168.37 (increase of 72) Estimated Charter ADA @ 921.23
 - CBEDS Enrollment 7,360 (2290 TK-6; 1510 7-8; 3280 9-12; SDC 237; & NPS 43)
- Estimated Percentage of students who qualify for Free and Reduced Meal **43.23% Elementary and 36.37% Secondary**
- LCFF - GAP funding at 100%
- Statutory Cost of Living Adjustment (COLA) ~ 0%
- Education Protection Act Funds \$4,298,760 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current local property tax projections (J29B)

Funds included in the General Fund

- 01 PCS Elementary and Secondary District**
- 03 Mary Collins at Cherry Valley Charter**
- 04 Penngrove Elementary School**
- 06 South County Consortium**
- 07 Petaluma Accelerated Charter**

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted for SOCC Estimates
- Revenues for Mandated Cost Reimbursements Block Grant included \$302,262
- Other State revenue based on current estimates
 - State Reimbursement for assessments and testing based on actual receipts
 - STRS On Behalf payments \$6,284,626 **no change**
 - ASES Grant @ \$253,444
 - Kids Coding \$25,000
 - State Mental Health Funds \$572,540
 - State Workability Funds \$135,915 (Special Ed)
- Other Local Revenues included are as follows:
 - Update budget for Interest Earnings based on current interest rates/projections (\$262,000)
 - Increases in Local Donations which are budgeted as received
 - Childcare Center Fees \$163,000
 - Parcel Tax \$1,205,000 (Secondary) \$770,000 (Elementary)
 - Leases and Rentals \$75,000
 - Estimated Pupil Transportation Revenues from Districts \$262,025
 - Estimated Fuel Mechanics fees from City/Other Agencies \$340,000
 - Estimated Live Oak 1% LCFF Calcs \$24,000
 - Estimated Live Oak Special Ed Reimbursement \$100,524; Nursing \$13,343
 - Estimated iPad Insurance Fee Collections \$99,700 (\$92,000/\$7,200)
 - Federal and Local revenues for Special Education per February SELPA fiscal estimates \$3,629,950 (8792); \$1,675,688 (8181)
 - Federal Mental Health \$318,880 (Board & Care Reimbursement)
 - Title I \$541,342 + Est. Def Revenue/Carryover \$171,441
 - Title I CSI \$591,050 (One-time)
 - Title II + Def Revenue/Carryover \$237,695
 - Title III LEP + Def Revenue/Carryover \$177,572
 - Title III Immigrant Ed + Def Revenue/Carryover \$14,454
 - Title IV ESEA + Def Revenue/Carryover \$89,485
 - Carl Perkins \$55,365
- The contribution to Restricted Programs:
 - Special Education was increased based on current estimates for NPS/NPA, SOCC, staffing, PFT Retro and other costs. \$12.1 million
 - Maintain 3% contribution to Routine Restricted Maint required by State \$3.05M

Expenditures & Restricted Programs:

- **Salaries & Benefits:** During the past few months, the budget for salaries and benefits have been revised to reflect staffing changes and Step & Column movement for both certificated, classified, and management. In addition, it includes changes requested by the school sites and departments for carryover balances. The modifications include budgeting certificated and classified hourly amounts for extra duty, overtime, and/or certificated stipends for additional work such as curriculum committees.

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

- This year, it also includes budgeting approximately \$388,000 in Local Site carryover from 2019-20 (One-time)
- Increase STRS Rate from 16.15%
- Decrease PERS Rate increase from 19.721% to 20.7%
- No Change in STRS On-Behalf \$6.3M
- The budget for Materials & Supplies and Other Operating Expenditures have been reviewed and updated for current information, as well as site requests for budget transfers. Initially, the 2019-20 carryover is posted to a 4330 object, and then the site/departments request transfers to more appropriate expenditure accounts based on the needs of the site and/or school site plans. Many of these adjustments include the addition of temporary staff to support the programs using carryover dollars and will continue throughout the year.
 - Transfer Textbook Adoptions budgets to Prop 20 Lottery based on carryover and available funds \$388K
 - Career Technical Education (CTE) Improvement Grant
 - CSI Federal Grant
 - Parcel Tax carryover
 - Federal Grants
 - CARES ACT Funds
 - ESSER Funds \$445,810
 - GEER Funds \$570,874
 - CRF Funds \$3,741,315
 - State Learning Loss Mitigation Funds \$593,120
 - Title I, II, III, & IV
 - Mental Health Funds
- In the area of Other Operating Expenditures, the most significant adjustments are related to increases in Other Contract Services due to local site donations related to outdoor education and field trips, loss of ERATE credits related to telecommunications changes in contracts related to special education specifically in the areas of NPS and NPA, as well as contract services related to Routine Restricted Maintenance (tree removal, fire alarm repairs, building repairs, vehicle repairs, etc.). In addition, there are very minor adjustments updated for current information, as well as site requests for budget transfers.

Adjustments to utilities based on current estimates, reduction of First Student contracts based on bus routes, reduction in Gateway to College contract based on current budget adjustments, revenue projections, and staffing in Fund 05 - Gateway to College Charter.

- Capital Outlay budgets - Increases related to CTE equipment primarily for autoshop
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were increased. 3.91% CDE approved rate
- Contribution to Other Funds significantly increased based on loss of food services sales and projected reductions in Federal and State reimbursements due to Distance Learning and the pandemic.

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 (Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Fund 51 (Debt Service-Bond proceeds)
- Fund 63 Other Enterprise Fund
- Fund 67 Self Insurance Fund
- Fund 73 Foundation Private Purpose Trust Fund (Schwobeda Scholarship Fund)

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
 - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures
 - South County Consortium ending fund balance of \$819,879

All Other Funds:

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities

Parcel Tax Summary

Secondary Revenues \$1,205,000 + Carryover of \$275,670

- Technology Technicians \$211,000
- Add 6.0 FTE High Schools \$627,000
- Library Services \$520,586 (Contribution of \$318,439 LCFF)
- Site Allocations Library/Tech/Music/Art \$440,079 (includes carryover)

Elementary Parcel Tax \$770,000 Revenues + Carryover of \$232,342

- Library Services \$123,000
- Reduce Class-size per PFT Contract \$0
- Art Docent K-6 \$44,250
- K-6 Music \$433,000
- Reading Specialist \$272,000
- Site Allocations for Technology \$25,520 + Carryover \$21,793
- Technology \$83,000

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Multi-year Projections:

Revenues:

- Flat enrollment projections for the next two years with no change in ADA
- Local Control Funding Formula
 - Assume COLA @ 0% (2021-22) and 0% (2022-23)
 - Assume same level of % FRM/EL unduplicated counts
 - Per LCFF Calcs for 2021-22 & 2022-23
- Federal and State Categorical programs
 - Unrestricted:
 - Add 1.5% COLA 2021-22 & 2022-23
 - Restricted:
 - Eliminate one-time Cares Act \$5.35m
 - Eliminate prior year deferred revenue/carryover
 - Federal \$460K
 - State \$460K
- No Change in Other Federal Revenue (2021-22 & 2022-23)
- Assume no change in Interest Earnings (2021-22 & 2022-23)
- Assume ongoing revenues for Mandated Block Grant (2021-22 & 2022-23)
- Assume no change in rates for Lottery Funds (Non-Prop 20 & Prop 20) (2021-22 & 2022-23)
- Assume increase in contribution to Special Education of approximately \$200,000/\$300,000 (2021-22 & 2022-23)
- Assume ongoing 3% contribution to RRM (2021-22 & 2022-23)
- Assume ongoing Parcel Tax Revenues (2021-22 & 2022-23)
- Assume no change in Special Education revenues 1% COLA (2021-22 & 2022-23)
- Other Local Revenues (not including Parcel Tax)
 - Assume no change in local revenues - unrestricted
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

Expenditures:

- Assume step & column for both certificated and classified personnel at approximately 1% (2021-22 & 2022-23)
- Assume increases of \$250,000/\$360,000 per year due to PERS potential rate increases
 - 23% 2021-22; 26.3% 2022-23
 - Unrestricted & Restricted
- Assume increases of \$0/\$637,000 per year due to STRS potential rate increases
 - 16% 2021-22; 18.1% 2022-23
- Assume no change in rates for driven costs at this time except STRS
- Assume increases in employee benefits due to step & column & and fluctuations in H&W benefits \$94,000/\$95,000 (2021-22 & 2022-23)
- Assume no change in H&W benefits in subsequent years

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS (Multi-year Projections)

- Assume decrease in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets
 - Unrestricted \$400K
 - Restricted
 - \$5million due to State & Federal Carryover
 - \$5.2 million due to CARES Act funds
 - Add 2% CPI
- Reduce services & other operating expenditures supported by carryover, Federal & State deferred revenue and Parcel Tax budgets
 - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$1.4 million - restricted
 - Assume reduction due to CARES Act funds \$151K
 - Assume increases of 2% CPI (2021-22 & 2022-23) restricted
- Assume ongoing capital outlay expense
 - Copier/equipment replacement costs \$40K; \$40K per year Unrestricted
- Reduce Indirect costs due to reduction of carryover and one-time funds
- Assume no change in Indirect Cost Rate (2021-22 & 2022-23)
- Assume ongoing fee-for-service costs from SCOE (2021-22 & 2022-23)

Other Adjustments (Line 10)

- None

Ending Fund Balance & Reserves:

- Assume no change in Revolving Fund account (2021-22 & 2022-23)
- Assume ongoing 3% reserve for economic uncertainty (2021-22 & 2022-23)
- Board Assigned:
 - Maintain additional 2% reserve (\$1,900,371 & \$1,932,951)
 - Maintain South County Consortium ending fund balance of \$819,879K
- Assume continued positive ending fund balance in General Fund

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Petaluma City Elementary

CDS Code: 49708540000000

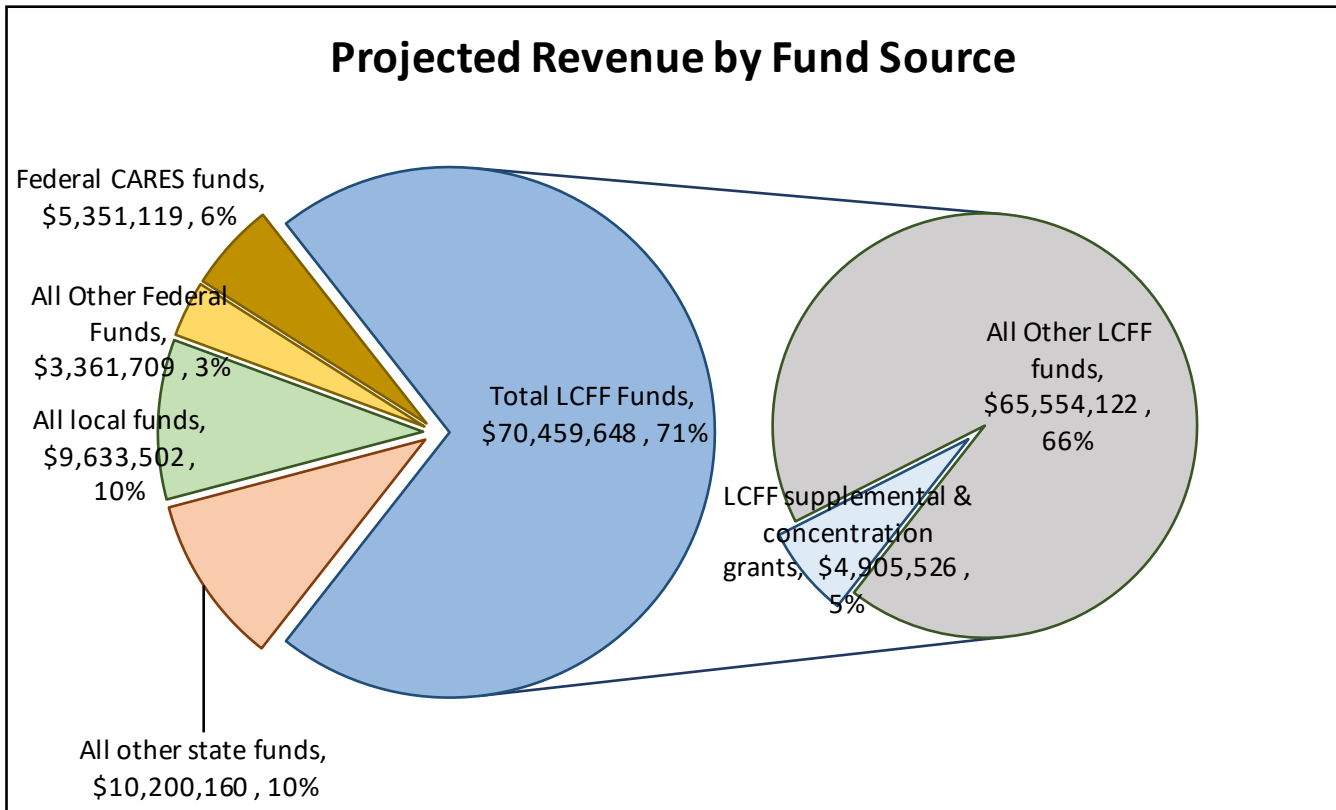
School Year: 2020-2021

LEA contact information: Cliff De Graw, Asst. Supt., Ed Services, (707) 778-4619, cdegrow@petk12.org

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

Projected Revenue by Fund Source

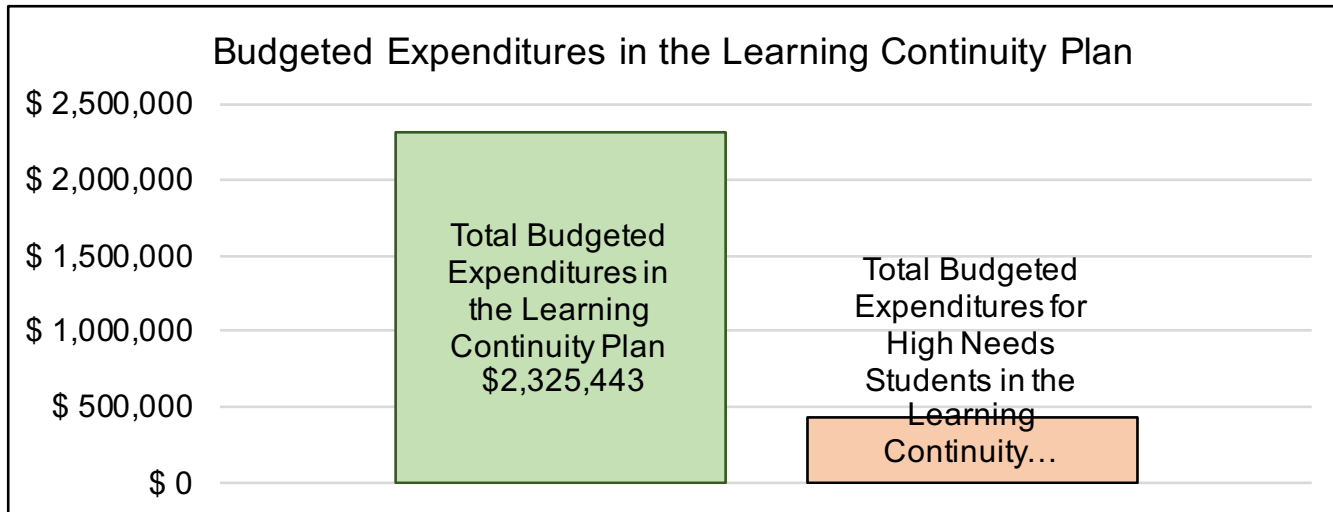


This chart shows the total general purpose revenue Petaluma City Elementary expects to receive in the coming year from all sources.

The total revenue projected for Petaluma City Elementary is \$99,006,138.00, of which \$70,459,648.00 is Local Control Funding Formula (LCFF) funds, \$10,200,160.00 is other state funds, \$9,633,502.00 is local funds, an \$8,712,828.00 is federal funds. Of the \$8,712,828.00 in federal funds, \$5,351,119.00 are federal CARES Act funds. Of the \$70,459,648.00 in LCFF Funds, \$4,905,526.00 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 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 describe 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 Petaluma City Elementary plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Petaluma City Elementary plans to spend \$106,301,703.00 for the 2020-2021 school year. Of that amount, \$2,325,443.00 is tied to actions/services in the Learning Continuity Plan and \$103,976,260.00 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:

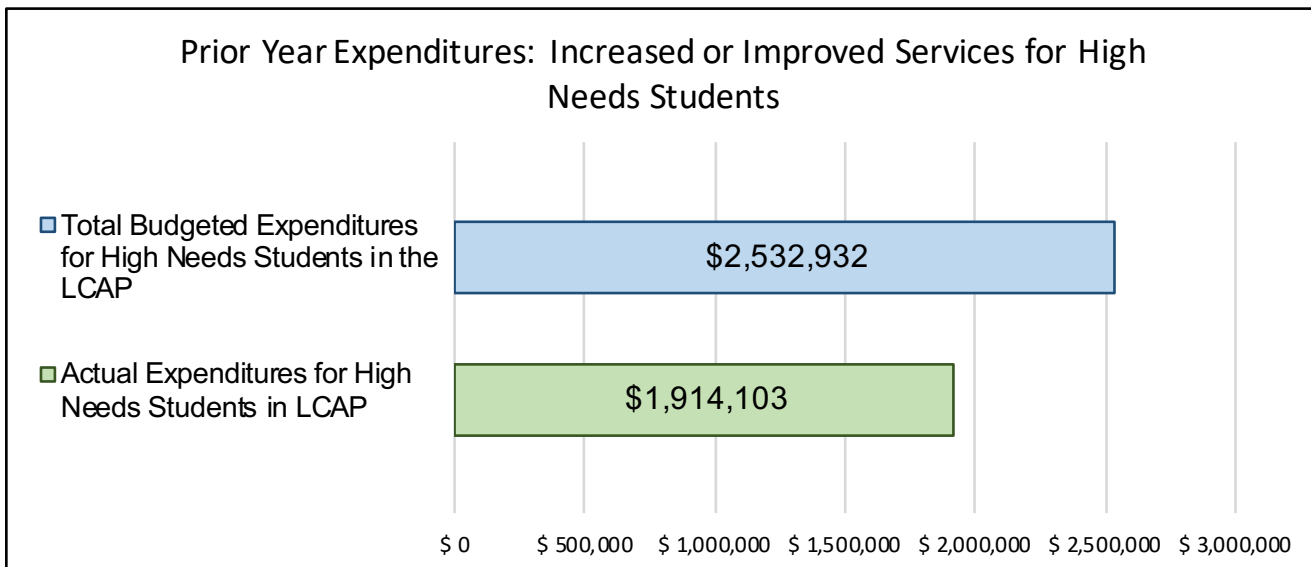
General Fund Budget Expenditures not included in the LCAP include other federal, state, and local monies, Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-2021, Petaluma City Elementary is projecting it will receive \$4,905,526.00 based on the enrollment of foster youth, English learner, and low-income students. Petaluma City Elementary must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Petaluma City Elementary plans to spend \$433,873.00 towards meeting this requirement, as described in the Learning Continuity Plan. The additional improved services described in the plan include the following:

To meet its requirements to improve services for high needs students, the district plans to fund the following in addition to what was included in the Learning Continuity Plan: spanish language instruction at McDowell

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-2020



This chart compares what Petaluma City Elementary budgeted in the 2019-20 LCAP for actions and service that contributed to increasing or improving services for high needs students with what Petaluma City Elementary 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, Petaluma City Elementary's LCAP budgeted \$2,532,932.00 for planned actions to increase or improve services for high needs students. Petaluma City Elementary actually spent \$1,914,103.00 for actions to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of \$618,829.00 had the following impact on Petaluma City Elementary's ability to increase or improve services for high needs students:

The main difference between budgeted and actual expenditures for high needs students is due to the fact that some of the planned expenditures were not implemented once the district moved exclusively to distance learning in the Spring. For example, the district did not offer a summer school program.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Petaluma Joint Union High

CDS Code: 49708620000000

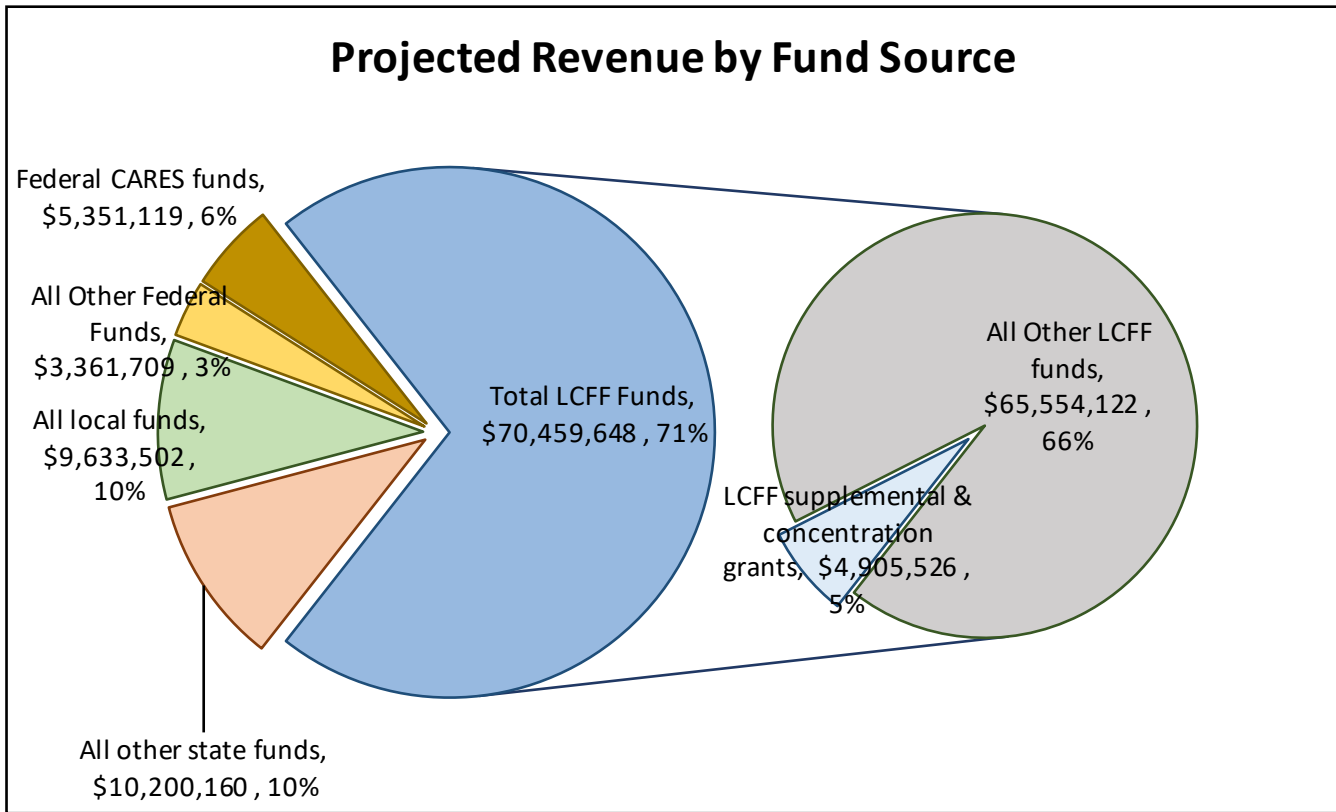
School Year: 2020-2021

LEA contact information: Cliff De Graw, Asst. Supt., Ed Services, (707) 778-4619, cdegrow@petk12.org

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

Projected Revenue by Fund Source

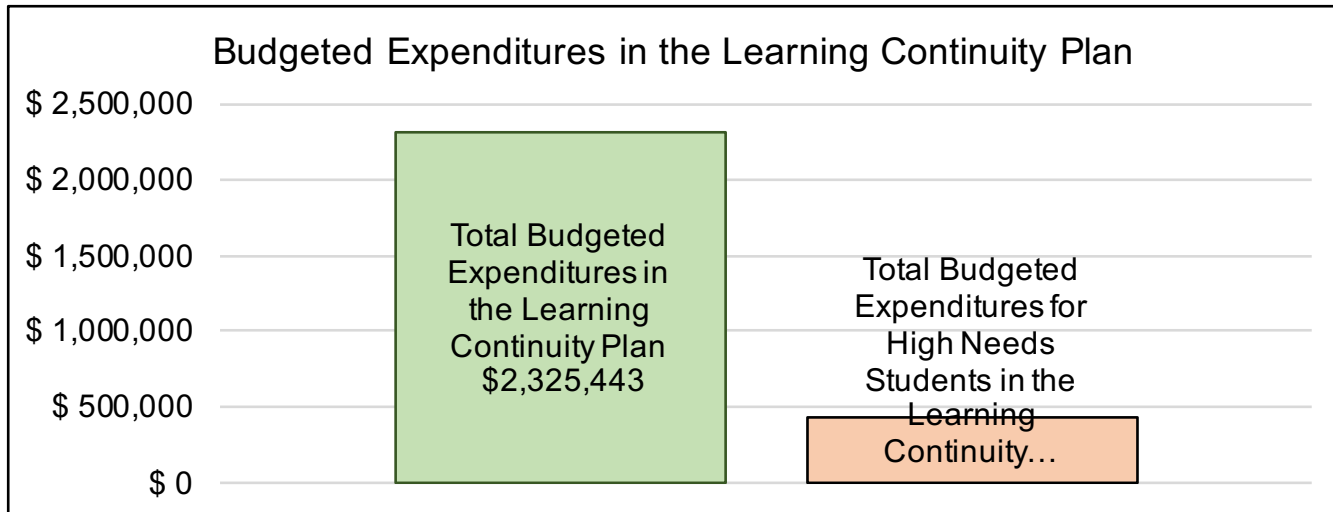


This chart shows the total general purpose revenue Petaluma Joint Union High expects to receive in the coming year from all sources.

The total revenue projected for Petaluma Joint Union High is \$99,006,138.00, of which \$70,459,648.00 is Local Control Funding Formula (LCFF) funds, \$10,200,160.00 is other state funds, \$9,633,502.00 is local funds, and \$8,712,828.00 is federal funds. Of the \$8,712,828.00 in federal funds, \$5,351,119.00 are federal CARES Act funds. Of the \$70,459,648.00 in LCFF Funds, \$4,905,526.00 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 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 describe 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 Petaluma Joint Union High plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Petaluma Joint Union High plans to spend \$106,301,703.00 for the 2020-2021 school year. Of that amount, \$2,325,443.00 is tied to actions/services in the Learning Continuity Plan and \$103,976,260.00 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:

[Respond to Prompt Here]

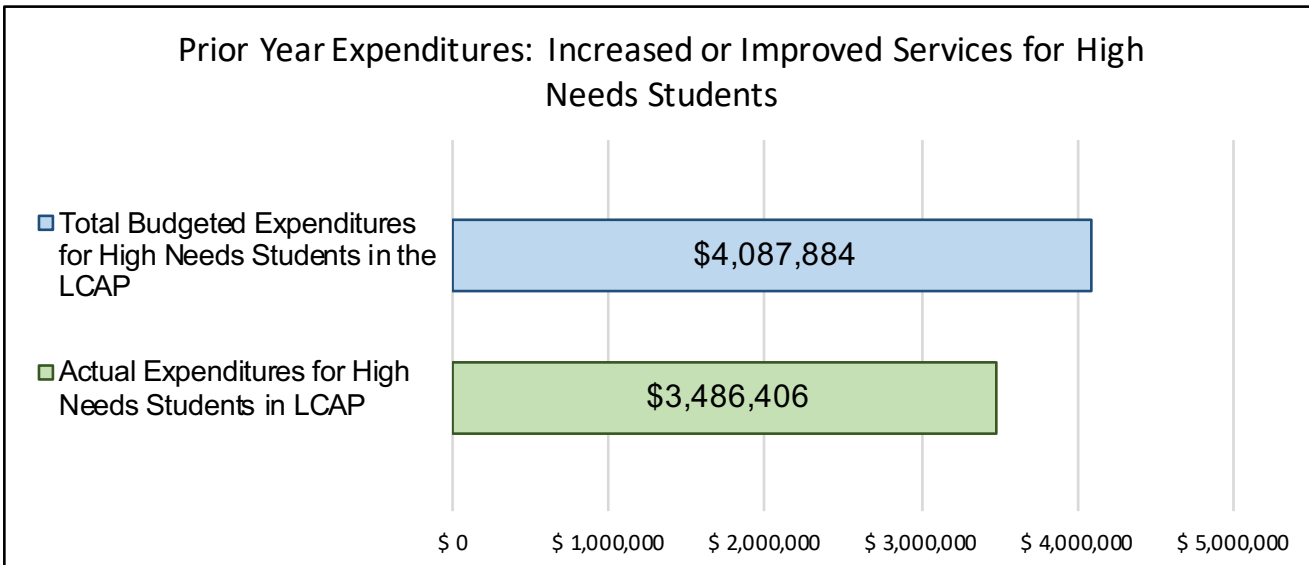
Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-2021, Petaluma Joint Union High is projecting it will receive \$4,905,526.00 based on the enrollment foster youth, English learner, and low-income students. Petaluma Joint Union High must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Petaluma Jo Union High plans to spend \$433,873.00 towards meeting this requirement, as described in the Learning Continuity Plan. The additional improved services described in the plan include the following:

To meet its requirements to improve services for high needs students, the district plans to fund the following in addition to what was included in the Learning Continuity Plan: English learner staff development: additional

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-2020



This chart compares what Petaluma Joint Union High budgeted in the 2019-20 LCAP for actions and service that contributed to increasing or improving services for high needs students with what Petaluma Joint Union High 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, Petaluma Joint Union High's LCAP budgeted \$4,087,884.00 for planned actions to increase or improve services for high needs students. Petaluma Joint Union High actually spent \$3,486,406.00 for action to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of \$601,478.00 had the following impact on Petaluma Joint Union High's ability to increase or improve services for high needs students:

The main difference between budgeted and actual expenditures for high needs students is due to the fact that some of the planned expenditures were not implemented once the district moved exclusively to distance learning in the Spring. For example, the district funded a reduced summer school credit recovery program that served less than half of the normal student need with only a handful of staff and no paid administrator.

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

FIRST INTERIM REPORT

BUDGET REVISION #2

	UNRESTRICTED				Comments
	Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	Variance (C) - (B) (D)	
	7136	7096	7168	72	2019-20 P-2 ADA with 6GA & GTC
BEGINNING FUND BALANCE:	\$9,882,734	\$11,285,403	\$11,285,403	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$21,793,219	\$26,995,075	\$26,900,441	(\$94,634)	Update LCFF Calcs including all internal charters for ADA Estimates and Unduplicated Count estimates
8012 Educaiton Protection Account	\$5,187,644	\$4,925,477	\$4,298,760	(\$626,717)	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$42,000	\$0	
8021 Homeowners Exemptions	\$245,000	\$245,000	\$232,454	(\$12,546)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$33,200,000	\$33,200,000	\$34,095,300	\$895,300	
8042 Unsecured	\$1,230,000	\$1,230,000	\$1,287,035	\$57,035	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$675,000	\$675,000	\$766,500	\$91,500	
8045 ERAF	\$2,600,000	\$2,600,000	\$3,205,446	\$605,446	
8047 Community Redevelopment Funds	\$600,000	\$600,000	\$357,000	(\$243,000)	Property Taxes updated per Sonoma County Tax Est. Nov 2020
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Ta	(\$1,529,888)	(\$1,536,868)	(\$1,566,517)	(\$29,649)	
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	
Total LCFF	\$64,042,975	\$68,975,684	\$69,618,419	\$642,735	Net change in LCFF
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$15,000	\$15,000	\$15,000	\$0	
Total Federal Revenues	\$15,000	\$15,000	\$15,000	\$0	
State Revenues					
8550 Mandated Cost Reimbursements	\$277,812	\$308,262	\$308,262	\$0	Adj Lottery for SOCC
8560 Lottery (Non-Prop 20)	\$1,172,000	\$1,172,000	\$1,175,000	\$3,000	
8590 All Other State Revenues	\$23,000	\$23,000	\$23,000	\$0	
Total State Revenues	\$1,472,812	\$1,503,262	\$1,506,262	\$3,000	
Local Revenues					
8621 Parcel Tax	\$0	\$0	\$0	\$0	Reduce due to Pandemic
8650 Leases and Rentals	\$155,000	\$155,000	\$75,000	(\$80,000)	
8660 Interest Earnings	\$412,000	\$412,000	\$262,000	(\$150,000)	Reduce per current interest rates
8675 Transportation Fees	\$0	\$0	\$0	\$0	Reduce per Transportation/SOCC Member
8677 Interagency Services Between LEAs	\$398,825	\$398,825	\$334,885	(\$63,940)	
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$24,000	\$0	Local Site Donations
8699 Other Local Revenues	\$143,543	\$143,543	\$236,194	\$92,651	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues	\$1,133,368	\$1,133,368	\$932,079	(\$201,289)	
TOTAL REVENUES	\$66,664,155	\$71,627,314	\$72,071,760	\$444,446	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	Adjust Special Ed & SOCC
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$15,587,666)	(\$15,587,666)	(\$15,665,282)	(\$77,616)	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$15,587,666)	(\$15,587,666)	(\$15,665,282)	(\$77,616)	
TOTAL REVENUES & OTHER SOURCES	\$51,076,489	\$56,039,648	\$56,406,478	\$366,830	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21
FIRST INTERIM REPORT
BUDGET REVISION #2

EXPENDITURES

		UNRESTRICTED				Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	Variance (C) - (B) (D)	
Certificated Salaries						
1100	Certificated Instructional	\$23,513,500	\$23,513,500	\$23,394,567	(\$118,933)	Per final staffing-Pos Ctl
1200	Certificated Support	\$1,386,356	\$1,386,356	\$1,377,706	(\$8,650)	Per final staffing-Pos Ctl
1300	Administrative	\$3,355,889	\$3,355,889	\$3,395,435	\$39,546	Incr. Sub Costs for LOA
1900	Other Certificated	\$137,969	\$137,969	\$135,803	(\$2,166)	Per final staffing-Pos Ctl
Total Certificated Salaries		\$28,393,714	\$28,393,714	\$28,303,511	(\$90,203)	
Classified Salaries						
2100	Instructional Assist	\$209,378	\$209,378	\$208,787	(\$591)	Per final staffing -Pos Ctl
2200	Classified Support	\$2,796,729	\$2,796,729	\$2,818,261	\$21,532	Per final staffing -Pos Ctl
2300	Administrative	\$678,531	\$678,531	\$678,531	\$0	
2400	Clerical Salaries	\$3,009,626	\$3,009,626	\$3,008,992	(\$634)	Per final staffing -Pos Ctl
2900	Other Classified	\$1,355,030	\$1,355,030	\$1,353,218	(\$1,812)	Per final staffing -Pos Ctl
Total Classified Salaries		\$8,049,294	\$8,049,294	\$8,067,789	\$18,495	
Employee Benefits						
3100	STRS	\$4,551,694	\$4,551,694	\$4,554,482	\$2,788	Adj for final staffing
3200	PERS	\$1,627,488	\$1,627,488	\$1,601,859	(\$25,629)	Adj for final staffing/Reduced PERS rate
3300	OASDI/Medicare	\$1,045,751	\$1,045,751	\$1,023,342	(\$22,409)	Adj for final staffing
3400	Health & Welfare	\$6,571,293	\$6,571,293	\$6,549,630	(\$21,663)	Adj for final staffing
3500	State Unemployment Ins	\$18,199	\$18,199	\$17,687	(\$512)	Adj for final staffing
3600	Workers Comp	\$804,964	\$804,964	\$784,397	(\$20,567)	Adj for final staffing
3700	Retiree Benefits	\$16,420	\$16,420	\$16,420	\$0	
3900	Cash In Lieu/Other	\$27,393	\$27,393	\$29,138	\$1,745	Adj for final staffing
Total Employee Benefits		\$14,663,202	\$14,663,202	\$14,576,955	(\$86,247)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$10,055	\$10,055	\$13,535	\$3,480	
4200	Books & Reference Materials	\$25,352	\$25,352	\$27,894	\$2,542	
4300	Materials & Supplies	\$1,174,553	\$1,174,553	\$1,635,201	\$460,648	Site Carryover/Local Donations
4400	Non-Capital Furniture & Equip	\$109,656	\$109,656	\$150,941	\$41,285	Copiers/Classroom Furniture
Total Materials & Supplies		\$1,319,616	\$1,319,616	\$1,827,571	\$507,955	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$632,500	\$632,500	\$607,500	(\$25,000)	Transportation Contract
5200	Travel & Conferences (Mileage)	\$89,226	\$89,226	\$88,399	(\$827)	Per current est.
5300	Dues & Memberships	\$24,590	\$24,590	\$30,140	\$5,550	Per current est.
5400	Insurance	\$958,500	\$958,500	\$958,500	\$0	
5500	Utilities	\$1,463,413	\$1,463,413	\$1,485,580	\$22,167	Per current est.
5600	Rentals, Leases & Repairs	\$216,812	\$216,812	\$224,922	\$8,110	Per current est.
5700	Direct Cost Transfers	\$231,282	\$231,282	\$228,523	(\$2,759)	Per current est.
5800	Professional Consulting/Other Operati	\$53,165	\$53,165	\$62,414	\$9,249	Per current est.
5802-5809	Special Education Contracts	\$0	\$0	\$0	\$0	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$0	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$2,000	\$0	
5817/8	SCOE CONTRACTS	\$96,000	\$96,000	\$96,000	\$0	
5821	Audit Costs	\$49,000	\$49,000	\$50,000	\$1,000	Per current est.
5822	Election Costs	\$50,000	\$50,000	\$50,000	\$0	
5823	Legal Fees	\$147,200	\$147,200	\$147,200	\$0	
5825	Advertisement costs	\$12,500	\$12,500	\$13,300	\$800	Per current est.
5830	Professional Consulting Services	\$9,000	\$9,000	\$9,000	\$0	
5839	Other Fees	\$115,250	\$115,250	\$115,447	\$197	Per current est.
5840	Computer Tech Related Services	\$6,900	\$6,900	\$6,900	\$0	
5845	Field Trips	\$7,225	\$7,225	\$18,417	\$11,192	Local Site Donations
5849	Other Contract Services	\$257,140	\$257,140	\$269,412	\$12,272	Local Site Donations
5850	Other Operating Expenditures	\$51,600	\$51,600	\$51,600	\$0	
5860-65	Other Employment Costs	\$20,840	\$20,840	\$20,840	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2020-21

		UNRESTRICTED				Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	Variance (C) - (B) (D)	
FIRST INTERIM REPORT						
EXPENDITURES						
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$0	\$0	\$0	\$0	
5900	Communications/Telephone	\$154,053	\$154,053	\$271,963	\$117,910	Loss of ERATE Credits - telecommunication
	Total Services and Other Operating Ex	\$4,648,196	\$4,648,196	\$4,808,057	\$159,861	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$42,000	\$42,000	\$42,000	\$0	
	Total Capital Outlay	\$42,000	\$42,000	\$42,000	\$0	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$665,769)	(\$665,769)	(\$686,780)	(\$21,011)	Indirect rate @ 3.91%
7350	Indirect Cost - InterFund	(\$145,616)	(\$145,616)	(\$135,809)	\$9,807	Indirect rate FD 11/13
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
	Total Indirect	(\$811,385)	(\$811,385)	(\$822,589)	(\$11,204)	
TOTAL EXPENDITURES		\$56,304,637	\$56,304,637	\$56,803,294	\$498,657	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$275,000	\$175,000	\$500,000	\$325,000	Use COVID-19 funds to offset Food Costs
	Total Financing Uses:	\$275,000	\$175,000	\$500,000	\$325,000	
TOTAL EXPENDITURES & OTHER USES		\$56,579,637	\$56,479,637	\$57,303,294	\$823,657	
EXCESS OF REVENUES OVER EXPENSE		(\$5,503,148)	(\$439,989)	(\$896,816)	(\$456,827)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
	Board Designated:					
	2% REU	\$666,164	\$1,955,189	\$2,126,034	\$1,289,025	
	One-time Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$897,150	\$897,150	\$819,879	\$0	Adj due to reduction in membership fees
	Local Site Donations	\$0	\$388,081	\$0	\$388,081	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties	\$2,789,073	\$2,932,784	\$3,189,051	\$143,711	3% Reserve
	Available	(\$1)	\$4,645,010	\$4,226,423	\$4,645,011	
TOTAL ENDING FUND BALANCE:		\$4,379,586	\$10,845,414	\$10,388,587	(\$456,827)	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

FIRST INTERIM REPORT

	RESTRICTED				Comments
	Adopted	BUDGET	BUDGET	Variance	
	Budget 20-21 6/23/2020 (A)	REVISION #1 8/18/2020 (B)	REVISION #2 12/8/2020 (C)		
	7136	7096	7168	72	
BEGINNING FUND BALANCE:	\$169,999	\$6,398,749	\$6,398,749	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$841,229	\$841,229	\$841,229	\$0	
Total LCFF	\$841,229	\$841,229	\$841,229	\$0	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,675,688	\$1,675,688	\$1,675,688	\$0	
8182 Spec Ed Discretionary Grant	\$372,479	\$372,479	\$372,479	\$0	
8290 All Other Federal Revenue	\$1,422,670	\$5,678,950	\$6,649,661	\$970,711	Adj Cares Act/Carryover & Def Revenue
Total Federal Revenues	\$3,470,837	\$7,727,117	\$8,697,828	\$970,711	
State Revenues					
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$482,800	\$482,800	\$483,800	\$1,000	Adj per current est SOCC
8590 All Other State Revenues	\$7,199,740	\$7,833,829	\$8,210,098	\$376,269	Carryover & Def Revenue
Total State Revenues	\$7,682,540	\$8,316,629	\$8,693,898	\$377,269	
Local Revenues					
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$0	
8625 Community Redevelopment Fund	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LE	\$1,978,497	\$1,978,497	\$1,814,089	(\$164,408)	Reduce SOCC Billback
8689 All Other Fees & Contracts	\$565,000	\$565,000	\$523,000	(\$42,000)	Reduce Childcare fees
8699 Other Local Revenues	\$488,732	\$488,732	\$759,384	\$270,652	Local Donations/athletics
8792 Transfer of Apportionment from C	\$3,629,950	\$3,629,950	\$3,629,950	\$0	
Total Local Revenues	\$8,637,179	\$8,637,179	\$8,701,423	\$64,244	
TOTAL REVENUES	\$20,631,785	\$25,522,154	\$26,934,378	\$1,412,224	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$15,587,666	\$15,587,666	\$15,665,282	\$77,616	Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$15,587,666	\$15,587,666	\$15,665,282	\$77,616	
TOTAL REVENUES & OTHER SOURCES	\$36,219,451	\$41,109,820	\$42,599,660	\$1,489,840	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

FIRST INTERIM REPORT

		RESTRICTED				Comments
		Adopted	BUDGET	BUDGET	Variance	
		Budget 20-21	REVISION #1	REVISION #2		
		6/23/2020	8/18/2020	12/8/2020	(C) - (B)	
EXPENDITURES		(A)	(B)	(C)	(D)	
Certificated Salaries						
1100	Certificated Instructional	\$7,669,031	\$7,669,031	\$7,457,953	(\$211,078)	Adj for Open Positions/staff Spec Ed
1200	Certificated Support	\$1,473,385	\$1,473,385	\$1,464,638	(\$8,747)	Reconcile Pos Ctl
1300	Administrative	\$744,000	\$744,000	\$837,281	\$93,281	COVID-19 Coordinator
1900	Other Certificated	\$0	\$0	\$1,710	\$1,710	Reconcile Pos Ctl
Total Certificated Salaries		\$9,886,416	\$9,886,416	\$9,761,582	(\$124,834)	
Classified Salaries						
2100	Instructional Assist	\$3,070,221	\$3,070,221	\$3,165,730	\$95,509	Add IA Small Acad Support Cohorts
2200	Classified Support	\$1,391,842	\$1,391,842	\$1,391,298	(\$544)	Reconcile Pos Ctl
2300	Administrative	\$502,000	\$502,000	\$547,422	\$45,422	Add LMFT - ERHMS Funds
2400	Clerical Salaries	\$307,278	\$307,278	\$295,614	(\$11,664)	Reconcile Pos Ctl
2900	Other Classified	\$711,253	\$711,253	\$749,459	\$38,206	Reconcile Pos Ctl
Total Classified Salaries		\$5,982,594	\$5,982,594	\$6,149,523	\$166,929	
Employee Benefits						
3100	STRS	\$7,081,760	\$7,081,760	\$7,069,992	(\$11,768)	Adj for Open Pos and staffing
3200	PERS	\$1,994,330	\$1,994,330	\$2,002,429	\$8,099	Adj for additional las
3300	OASDI/Medicare	\$608,933	\$608,933	\$603,184	(\$5,749)	Adj for Open Pos and staffing
3400	Health & Welfare	\$3,159,237	\$3,159,237	\$3,056,431	(\$102,806)	Adj for Open Pos and staffing
3500	State Unemployment Ins	\$7,946	\$7,946	\$7,824	(\$122)	Adj for Open Pos and staffing
3600	Workers Comp	\$372,734	\$372,734	\$358,053	(\$14,681)	Adj for Open Pos and staffing
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$8,379	\$8,379	\$11,218	\$2,839	Adj per current staffing
Total Employee Benefits		\$13,233,319	\$13,233,319	\$13,109,131	(\$124,188)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$478,800	\$478,800	\$890,603	\$411,803	Carryover for Prop 20 Lottery
4200	Books & Reference Materials	\$13,450	\$13,450	\$79,566	\$66,116	Carryover for Prop 20 Lottery
4300	Materials & Supplies	\$1,684,786	\$4,528,370	\$9,759,358	\$5,230,988	Cares Act/Carryover & Def Revenue
4400	Non-Capital Furniture & Equip	\$143,373	\$2,143,373	\$3,505,922	\$1,362,549	Cares Act funds
Total Materials & Supplies		\$2,320,409	\$7,163,993	\$14,235,449	\$7,071,456	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$1,026,127	\$1,072,912	\$1,120,902	\$47,990	NPS contracts over \$25K
5200	Travel & Conferences (Mileage)	\$46,336	\$46,336	\$67,209	\$20,873	Carryover CSEA Prof Dev Grant
5300	Dues & Memberships	\$2,400	\$2,400	\$36,817	\$34,417	Athletics - CIF
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$14,700	\$14,700	\$36,704	\$22,004	Hot Spots - COVID 19 funds
5600	Rentals, Leases & Repairs	\$188,926	\$188,926	\$394,015	\$205,089	Athletics/RRM
5700	Direct Cost Transfers	(\$244,932)	(\$244,932)	(\$242,303)	\$2,629	Per current est.
5800	Professional Consulting/Other Op	\$12,024	\$12,024	\$97,110	\$85,086	Athletics/Mechanics
5802-5809	Special Education Contracts	\$1,083,507	\$1,083,507	\$1,034,175	(\$49,332)	Special Education Contracts
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,422,000	\$1,422,000	\$1,500,450	\$78,450	Special Education Contracts
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814	Inspections	\$40,640	\$40,640	\$40,640	\$0	
5817/8	SCOE CONTRACTS	\$0	\$0	\$0	\$0	
5821	Audit Costs	\$0	\$0	\$0	\$0	
5822	Election Costs	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$43,500	\$43,500	\$48,500	\$5,000	Special Education Est.
5825	Advertisement costs	\$500	\$500	\$500	\$0	
5830	Professional Consulting Services	\$97,867	\$97,867	\$115,297	\$17,430	Security Grant/Pool
5839	Other Fees	\$63,198	\$63,198	\$69,867	\$6,669	IB Fees Title IV
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	
5845	Field Trips	\$0	\$0	\$13,073	\$13,073	Athletics
5849	Other Contract Services	\$398,359	\$398,359	\$591,096	\$192,737	RRM -HVAC Repairs, etc
5850	Other Operating Expenditures	\$14,000	\$14,000	\$5,000	(\$9,000)	Special Education-Transition Prog
5860-65	Other Employment Costs	\$0	\$0	\$0	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2020-21

FIRST INTERIM REPORT

EXPENDITURES (continued)

		RESTRICTED				Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	Variance (C) - (B) (D)	
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$10,292	\$10,292	\$14,492	\$4,200	TUPE Grant-postage
Total Services and Other Operati		\$4,220,944	\$4,267,729	\$4,945,044	\$677,315	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$18,500	\$18,500	CTE-Autoshop Engine Equip
6500	Capital Equipment Replace	\$0	\$0	\$7,400	\$7,400	CTE-Autoshop Air Compressor
Total Capital Outlay		\$0	\$0	\$25,900	\$25,900	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COB	\$80,000	\$80,000	\$85,000	\$5,000	SOCC Use of Facilities
7211	Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$665,769	\$665,769	\$686,780	\$21,011	I/C @ 3.91% on grants/entitlements
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		\$745,769	\$745,769	\$771,780	\$26,011	
TOTAL EXPENDITURES		\$36,389,451	\$41,279,820	\$48,998,409	\$7,718,589	
OTHER FINANCING USES						
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$36,389,451	\$41,279,820	\$48,998,409	\$7,718,589	
EXCESS OF REVENUES OVER EXPENSE		(\$170,000)	(\$170,000)	(\$6,398,749)	(\$6,228,749)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
	RESTRICTED	(\$1)	\$6,228,749	\$0	(\$6,228,749)	
	COMMITTED	\$0	\$0	\$0	\$0	
	ASSIGNED					
	Board Designated:					
	2% REU	\$0	\$0	\$0	\$0	
	One-time Mandated Costs	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
	UNASSIGNED					
	Reserve for Economic Uncertainties Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		(\$1)	\$6,228,749	\$0	\$6,228,750	

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

FIRST INTERIM REPORT

	UNRESTRICTED/RESTRICTED				Comments
	Adopted	BUDGET	BUDGET	Variance	
	Budget 20-21 6/23/2020 (A)	REVISION #1 8/18/2020 (B)	REVISION #2 12/8/2020 (C)		
Average Daily Attendance (ADA)	7136	7096	7168	72	Including SCOE ADA
BEGINNING FUND BALANCE:	\$10,052,733	\$17,684,152	\$17,684,152	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$21,793,219	\$26,995,075	\$26,900,441	(\$94,634)	Update LCFF Calcs including all internal charters for 2019-20 P-2 ADA and Unduplicated Count est.
8012 Education Protection Account	\$5,187,644	\$4,925,477	\$4,298,760	(\$626,717)	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$42,000	\$0	
8021 Homeowners Exemptions	\$245,000	\$245,000	\$232,454	(\$12,546)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$33,200,000	\$33,200,000	\$34,095,300	\$895,300	
8042 Unsecured	\$1,230,000	\$1,230,000	\$1,287,035	\$57,035	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$675,000	\$675,000	\$766,500	\$91,500	
8045 ERAF	\$2,600,000	\$2,600,000	\$3,205,446	\$605,446	
8047 Community Redevelopment Funds	\$600,000	\$600,000	\$357,000	(\$243,000)	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	Property Taxes updated per Sonoma County Tax Est. as of Nov. 2020
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,529,888)	(\$1,536,868)	(\$1,566,517)	(\$29,649)	
8097 Property Tax Transfers	\$841,229	\$841,229	\$841,229	\$0	
Total LCFF:	\$64,884,204	\$69,816,913	\$70,459,648	\$642,735	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,675,688	\$1,675,688	\$1,675,688	\$0	
8182 Spec Ed Discretionary Grant	\$372,479	\$372,479	\$372,479	\$0	
8290 All Other Federal Revenue	\$1,437,670	\$5,693,950	\$6,664,661	\$970,711	
Total Federal Revenues	\$3,485,837	\$7,742,117	\$8,712,828	\$970,711	
State Revenues					
8550 Mandated Cost Reimbursements	\$277,812	\$308,262	\$308,262	\$0	
8560 Lottery (Non-Prop 20)	\$1,654,800	\$1,654,800	\$1,658,800	\$4,000	
8590 All Other State Revenues	\$7,222,740	\$7,856,829	\$8,233,098	\$376,269	
Total State Revenues	\$9,155,352	\$9,819,891	\$10,200,160	\$380,269	
Local Revenues					
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$75,000	(\$80,000)	
8660 Interest Earnings	\$412,000	\$412,000	\$262,000	(\$150,000)	
8675 Transportation Fees				\$0	
8677 Interagency Services Between LEAs	\$2,377,322	\$2,377,322	\$2,148,974	(\$228,348)	
8689 All Other Fees & Contracts	\$589,000	\$589,000	\$547,000	(\$42,000)	
8699 Other Local Revenues	\$632,275	\$632,275	\$995,578	\$363,303	
8792 Transfer of Apportionment from COE	\$3,629,950	\$3,629,950	\$3,629,950	\$0	
Total Local Revenues	\$9,770,547	\$9,770,547	\$9,633,502	(\$137,045)	
TOTAL REVENUES	\$87,295,940	\$97,149,468	\$99,006,138	\$1,856,670	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$87,295,940	\$97,149,468	\$99,006,138	\$1,856,670	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

FIRST INTERIM REPORT

		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$31,182,531	\$31,182,531	\$30,852,520	(\$330,011)	
1200	Certificated Support	\$2,859,741	\$2,859,741	\$2,842,344	(\$17,397)	
1300	Administrative	\$4,099,889	\$4,099,889	\$4,232,716	\$132,827	
1900	Other Certificated	\$137,969	\$137,969	\$137,513	(\$456)	
	Total Certificated Salaries	\$38,280,130	\$38,280,130	\$38,065,093	(\$215,037)	
Classified Salaries						
2100	Instructional Assist	\$3,279,599	\$3,279,599	\$3,374,517	\$94,918	
2200	Classified Support	\$4,188,571	\$4,188,571	\$4,209,559	\$20,988	
2300	Administrative	\$1,180,531	\$1,180,531	\$1,225,953	\$45,422	
2400	Clerical Salaries	\$3,316,904	\$3,316,904	\$3,304,606	(\$12,298)	
2900	Other Classified	\$2,066,283	\$2,066,283	\$2,102,677	\$36,394	
	Total Classified Salaries	\$14,031,888	\$14,031,888	\$14,217,312	\$185,424	
Employee Benefits						
3100	STRS	\$11,633,454	\$11,633,454	\$11,624,474	(\$8,980)	
3200	PERS	\$3,621,818	\$3,621,818	\$3,604,288	(\$17,530)	
3300	OASDI/Medicare	\$1,654,684	\$1,654,684	\$1,626,526	(\$28,158)	
3400	Health & Welfare	\$9,730,530	\$9,730,530	\$9,606,061	(\$124,469)	
3500	State Unemployment Ins	\$26,145	\$26,145	\$25,511	(\$634)	
3600	Workers Comp	\$1,177,698	\$1,177,698	\$1,142,450	(\$35,248)	
3700	Retiree Benefits	\$16,420	\$16,420	\$16,420	\$0	
3900	Cash In Lieu/Other	\$35,772	\$35,772	\$40,356	\$4,584	
	Total Employee Benefits	\$27,896,521	\$27,896,521	\$27,686,086	(\$210,435)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$488,855	\$488,855	\$904,138	\$415,283	
4200	Books & Reference Materials	\$38,802	\$38,802	\$107,460	\$68,658	
4300	Materials & Supplies	\$2,859,339	\$5,702,923	\$11,394,559	\$5,691,636	
4400	Non-Capital Furniture & Equip	\$253,029	\$2,253,029	\$3,656,863	\$1,403,834	
	Total Materials & Supplies	\$3,640,025	\$8,483,609	\$16,063,020	\$7,579,411	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$1,658,627	\$1,705,412	\$1,728,402	\$22,990	
5200	Travel & Conferences (Mileage)	\$135,562	\$135,562	\$155,608	\$20,046	
5300	Dues & Memberships	\$26,990	\$26,990	\$66,957	\$39,967	
5400	Insurance	\$958,500	\$958,500	\$958,500	\$0	
5500	Utilities	\$1,478,113	\$1,478,113	\$1,522,284	\$44,171	
5600	Rentals, Leases & Repairs	\$405,738	\$405,738	\$618,937	\$213,199	
5700	Direct Cost Transfer	(\$13,650)	(\$13,650)	(\$13,780)	(\$130)	
5800	Professional Consulting/Other Opera	\$65,189	\$65,189	\$159,524	\$94,335	
5802-5809	Special Education Contracts	\$1,083,507	\$1,083,507	\$1,034,175	(\$49,332)	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,422,000	\$1,422,000	\$1,500,450	\$78,450	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814	Inspections	\$42,640	\$42,640	\$42,640	\$0	
5817/8	SCOE CONTRACTS	\$96,000	\$96,000	\$96,000	\$0	
5821	Audit Costs	\$49,000	\$49,000	\$50,000	\$1,000	
5822	Election Costs	\$50,000	\$50,000	\$50,000	\$0	
5823	Legal Fees	\$190,700	\$190,700	\$195,700	\$5,000	
5825	Advertisement costs	\$13,000	\$13,000	\$13,800	\$800	
5830	Professional Consulting Services	\$106,867	\$106,867	\$124,297	\$17,430	
5839	Other Fees	\$178,448	\$178,448	\$185,314	\$6,866	
5840	Computer Tech Related Services	\$6,900	\$6,900	\$6,900	\$0	
5845	Field Trips	\$7,225	\$7,225	\$31,490	\$24,265	
5839	Other Contract Services	\$655,499	\$655,499	\$860,508	\$205,009	
5850	Other Operating Expenditures	\$65,600	\$65,600	\$56,600	(\$9,000)	
5860-65	Other Employment Costs	\$20,840	\$20,840	\$20,840	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2020-21

		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	Variance (C) - (B) (D)	
FIRST INTERIM REPORT						
EXPENDITURES (continued)						
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$164,345	\$164,345	\$286,455	\$122,110	
Total Services and Other Operating		\$8,869,140	\$8,915,925	\$9,753,101	\$837,176	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$18,500	\$18,500	
6500	Capital Equipment Replace	\$42,000	\$42,000	\$49,400	\$7,400	
Total Capital Outlay		\$42,000	\$42,000	\$67,900	\$25,900	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$80,000	\$80,000	\$85,000	\$5,000	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$145,616)	(\$145,616)	(\$135,809)	\$9,807	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		(\$65,616)	(\$65,616)	(\$50,809)	\$14,807	
TOTAL EXPENDITURES		\$92,694,088	\$97,584,457	\$105,801,703	\$8,217,246	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$275,000	\$175,000	\$500,000	\$325,000	
Total Financing Uses:		\$275,000	\$175,000	\$500,000	\$325,000	
TOTAL EXPENDITURES & OTHER USES		\$92,969,088	\$97,759,457	\$106,301,703	\$8,542,246	
EXCESS OF REVENUES OVER EXPENSE		(\$5,673,148)	(\$609,989)	(\$7,295,565)	(\$6,685,576)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		(\$1)	\$6,228,749	\$0	(\$6,228,749)	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
	2% REU	\$666,164	\$1,955,189	\$2,126,034	\$170,845	
	One-time Mandated Costs	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$897,150	\$897,150	\$819,879	(\$77,271)	
	Local Site Donations	\$0	\$388,081	\$0	(\$388,081)	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties Available	\$2,789,073	\$2,932,784	\$3,189,051	\$256,267	3% Reserves
		(\$1)	\$4,645,010	\$4,226,423	(\$418,587)	
TOTAL ENDING FUND BALANCE:		\$4,379,585	\$17,074,163	\$10,388,587	(\$6,685,576)	

Note: \$1 variances due to rounding.

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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

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: Chris Thomas Telephone: 707-778-4621
Title: Chief Business Official E-mail: cthomas@petk12.org

Criteria and Standards Review Summary

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

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

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

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

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

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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				
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				
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	G	G	G	G
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	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
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				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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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	64,042,975.00	69,618,419.00	9,005,433.97	69,618,419.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,000.00	15,000.00	6,286.25	15,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,472,812.00	1,506,262.00	(21,421.66)	1,506,262.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,133,368.00	905,681.00	67,856.66	932,079.00	26,398.00	2.9%
5) TOTAL, REVENUES			66,664,155.00	72,045,362.00	9,058,155.22	72,071,760.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,393,714.00	28,314,386.00	7,913,032.51	28,303,511.00	10,875.00	0.0%
2) Classified Salaries		2000-2999	8,049,294.00	8,029,784.00	2,223,537.91	8,067,789.00	(38,005.00)	-0.5%
3) Employee Benefits		3000-3999	14,663,202.00	14,562,359.00	4,161,513.01	14,576,955.00	(14,596.00)	-0.1%
4) Books and Supplies		4000-4999	1,319,616.00	1,812,749.00	438,949.63	1,827,571.00	(14,822.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	4,648,196.00	4,799,770.00	1,547,836.98	4,808,057.00	(8,287.00)	-0.2%
6) Capital Outlay		6000-6999	42,000.00	42,000.00	21,373.96	42,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	7,968.00	0.00	0.00	0.0%
		7400-7499						
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(811,385.00)	(819,319.00)	0.00	(822,589.00)	3,270.00	-0.4%
9) TOTAL, EXPENDITURES			56,304,637.00	56,741,729.00	16,314,212.00	56,803,294.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			10,359,518.00	15,303,633.00	(7,256,056.78)	15,268,466.00		
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	275,000.00	500,000.00	0.00	500,000.00	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	(15,587,666.00)	(15,614,031.00)	(900,000.00)	(15,665,282.00)	(51,251.00)	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,862,666.00)	(16,114,031.00)	(900,000.00)	(16,165,282.00)		

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)			(5,503,148.00)	(810,398.00)	(8,156,056.78)	(896,816.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,882,734.00	11,285,403.00		11,285,403.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,882,734.00	11,285,403.00		11,285,403.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,882,734.00	11,285,403.00		11,285,403.00		
2) Ending Balance, June 30 (E + F1e)			4,379,586.00	10,475,005.00		10,388,587.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	27,200.00	27,200.00		27,200.00		
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								
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	1,563,314.00	3,240,420.00		2,945,913.00		
2% Reserve for Economic Uncertainty	0000	9780	666,164.00					
South County Consortium SOCC Rese	0000	9780	147,218.00					
Local Site Donations	0000	9780	0.00					
South Conty Consortium SOCC Resen	1100	9780	577,567.00					
South County Consortium SOCC Rese	1400	9780	172,365.00					
2% Reserve for Economic Uncertainty	0000	9780		1,955,189.00				
South Conty Consortium SOCC Resen	0000	9780		897,150.00				
Local Site Donations	0000	9780		388,081.00				
2% Reserve for Economic Uncertainty	0000	9780				2,126,034.00		
South County Consortium (SOCC) Res	0000	9780				819,879.00		
Local Site Donations	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,789,073.00	2,932,784.00		3,189,051.00		
Unassigned/Unappropriated Amount		9790	(1.00)	4,274,601.00		4,226,423.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	21,793,219.00	28,294,176.00	7,459,406.00	26,900,441.00	(1,393,735.00)	-4.9%
Education Protection Account State Aid - Current Year		8012	5,187,644.00	4,298,760.00	1,182,229.00	4,298,760.00	0.00	0.0%
State Aid - Prior Years		8019	42,000.00	42,000.00	661,818.00	42,000.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	245,000.00	245,000.00	0.00	232,454.00	(12,546.00)	-5.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	33,200,000.00	33,200,000.00	(4.09)	34,095,300.00	895,300.00	2.7%
Unsecured Roll Taxes		8042	1,230,000.00	1,230,000.00	0.00	1,287,035.00	57,035.00	4.6%
Prior Years' Taxes		8043	0.00	0.00	(149.14)	0.00	0.00	0.0%
Supplemental Taxes		8044	675,000.00	675,000.00	200,375.20	766,500.00	91,500.00	13.6%
Education Revenue Augmentation Fund (ERAF)		8045	2,600,000.00	2,600,000.00	0.00	3,205,446.00	605,446.00	23.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	600,000.00	600,000.00	0.00	357,000.00	(243,000.00)	-40.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			65,572,863.00	71,184,936.00	9,503,674.97	71,184,936.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,529,888.00)	(1,566,517.00)	(498,241.00)	(1,566,517.00)	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			64,042,975.00	69,618,419.00	9,005,433.97	69,618,419.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	15,000.00	15,000.00	6,286.25	15,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,000.00	15,000.00	6,286.25	15,000.00	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	277,812.00	308,262.00	0.00	308,262.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,172,000.00	1,175,000.00	(21,421.66)	1,175,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,472,812.00	1,506,262.00	(21,421.66)	1,506,262.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	155,000.00	75,000.00	9,633.14	75,000.00	0.00	0.0%
Interest		8660	412,000.00	262,000.00	5.66	262,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	398,825.00	338,825.00	0.00	334,885.00	(3,940.00)	-1.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,000.00	24,000.00	13.35	24,000.00	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	143,543.00	205,856.00	58,204.51	236,194.00	30,338.00	14.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,133,368.00	905,681.00	67,856.66	932,079.00	26,398.00	2.9%
TOTAL, REVENUES			66,664,155.00	72,045,362.00	9,058,155.22	72,071,760.00	26,398.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	23,513,500.00	23,405,326.00	6,417,540.66	23,394,567.00	10,759.00	0.0%
Certificated Pupil Support Salaries		1200	1,386,356.00	1,377,706.00	392,102.87	1,377,706.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,355,889.00	3,395,551.00	1,070,084.46	3,395,435.00	116.00	0.0%
Other Certificated Salaries		1900	137,969.00	135,803.00	33,304.52	135,803.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,393,714.00	28,314,386.00	7,913,032.51	28,303,511.00	10,875.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	209,378.00	208,787.00	47,195.62	208,787.00	0.00	0.0%
Classified Support Salaries		2200	2,796,729.00	2,785,761.00	787,429.86	2,818,261.00	(32,500.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	678,531.00	678,531.00	225,627.72	678,531.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,009,626.00	3,006,692.00	878,579.87	3,008,992.00	(2,300.00)	-0.1%
Other Classified Salaries		2900	1,355,030.00	1,350,013.00	284,704.84	1,353,218.00	(3,205.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			8,049,294.00	8,029,784.00	2,223,537.91	8,067,789.00	(38,005.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,551,694.00	4,547,652.00	1,279,019.23	4,554,482.00	(6,830.00)	-0.2%
PERS		3201-3202	1,627,488.00	1,617,955.00	461,443.02	1,601,859.00	16,096.00	1.0%
OASDI/Medicare/Alternative		3301-3302	1,045,751.00	1,026,519.00	271,997.89	1,023,342.00	3,177.00	0.3%
Health and Welfare Benefits		3401-3402	6,571,293.00	6,522,360.00	1,916,197.22	6,549,630.00	(27,270.00)	-0.4%
Unemployment Insurance		3501-3502	18,199.00	17,701.00	4,791.66	17,687.00	14.00	0.1%
Workers' Compensation		3601-3602	804,964.00	785,214.00	214,107.75	784,397.00	817.00	0.1%
OPEB, Allocated		3701-3702	16,420.00	16,420.00	5,071.60	16,420.00	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	27,393.00	28,538.00	8,884.64	29,138.00	(600.00)	-2.1%
TOTAL, EMPLOYEE BENEFITS			14,663,202.00	14,562,359.00	4,161,513.01	14,576,955.00	(14,596.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,055.00	13,535.00	4,980.54	13,535.00	0.00	0.0%
Books and Other Reference Materials		4200	25,352.00	27,894.00	5,660.77	27,894.00	0.00	0.0%
Materials and Supplies		4300	1,174,553.00	1,628,196.00	393,272.93	1,635,201.00	(7,005.00)	-0.4%
Noncapitalized Equipment		4400	109,656.00	143,124.00	35,035.39	150,941.00	(7,817.00)	-5.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,319,616.00	1,812,749.00	438,949.63	1,827,571.00	(14,822.00)	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	632,500.00	607,500.00	0.00	607,500.00	0.00	0.0%
Travel and Conferences		5200	89,226.00	88,049.00	7,950.87	88,399.00	(350.00)	-0.4%
Dues and Memberships		5300	24,590.00	30,140.00	22,043.67	30,140.00	0.00	0.0%
Insurance		5400-5450	958,500.00	958,500.00	996,423.00	958,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,463,413.00	1,485,580.00	349,723.78	1,485,580.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	216,812.00	224,922.00	32,009.67	224,922.00	0.00	0.0%
Transfers of Direct Costs		5710	236,282.00	233,523.00	10,699.57	233,523.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	(36.05)	(5,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	877,820.00	904,593.00	61,018.86	912,530.00	(7,937.00)	-0.9%
Communications		5900	154,053.00	271,963.00	68,003.61	271,963.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,648,196.00	4,799,770.00	1,547,836.98	4,808,057.00	(8,287.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	42,000.00	42,000.00	21,373.96	42,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			42,000.00	42,000.00	21,373.96	42,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	7,968.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	7,968.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(665,769.00)	(691,719.00)	0.00	(686,780.00)	(4,939.00)	0.7%
Transfers of Indirect Costs - Interfund		7350	(145,616.00)	(127,600.00)	0.00	(135,809.00)	8,209.00	-6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(811,385.00)	(819,319.00)	0.00	(822,589.00)	3,270.00	-0.4%
TOTAL, EXPENDITURES			56,304,637.00	56,741,729.00	16,314,212.00	56,803,294.00	(61,565.00)	-0.1%

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	275,000.00	500,000.00	0.00	500,000.00	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			275,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(15,587,666.00)	(15,614,031.00)	(900,000.00)	(15,665,282.00)	(51,251.00)	0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,587,666.00)	(15,614,031.00)	(900,000.00)	(15,665,282.00)	(51,251.00)	0.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,862,666.00)	(16,114,031.00)	(900,000.00)	(16,165,282.00)	(51,251.00)	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	841,229.00	841,229.00	29,537.00	841,229.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,470,837.00	8,697,828.00	4,151,652.61	8,697,828.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,682,540.00	8,683,898.00	926,363.77	8,693,898.00	10,000.00	0.1%
4) Other Local Revenue		8600-8799	8,637,179.00	8,561,426.00	1,176,100.40	8,701,423.00	139,997.00	1.6%
5) TOTAL, REVENUES			20,631,785.00	26,784,381.00	6,283,653.78	26,934,378.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,886,416.00	9,819,495.00	2,544,191.51	9,761,582.00	57,913.00	0.6%
2) Classified Salaries		2000-2999	5,982,594.00	6,145,523.00	1,495,597.68	6,149,523.00	(4,000.00)	-0.1%
3) Employee Benefits		3000-3999	13,233,319.00	13,114,646.00	1,695,656.09	13,109,131.00	5,515.00	0.0%
4) Books and Supplies		4000-4999	2,320,409.00	13,742,414.00	1,339,408.00	14,235,449.00	(493,035.00)	-3.6%
5) Services and Other Operating Expenditures		5000-5999	4,220,944.00	4,831,455.00	1,171,335.51	4,945,044.00	(113,589.00)	-2.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	25,900.00	(25,900.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	80,000.00	80,000.00	0.00	85,000.00	(5,000.00)	-6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	665,769.00	691,719.00	0.00	686,780.00	4,939.00	0.7%
9) TOTAL, EXPENDITURES			36,389,451.00	48,425,252.00	8,246,188.79	48,998,409.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,757,666.00)	(21,640,871.00)	(1,962,535.01)	(22,064,031.00)		
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	15,587,666.00	15,614,031.00	900,000.00	15,665,282.00	51,251.00	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,587,666.00	15,614,031.00	900,000.00	15,665,282.00		

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)			(170,000.00)	(6,026,840.00)	(1,062,535.01)	(6,398,749.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	169,999.00	6,398,749.00		6,398,749.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,999.00	6,398,749.00		6,398,749.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,999.00	6,398,749.00		6,398,749.00		
2) Ending Balance, June 30 (E + F1e)			(1.00)	371,909.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	371,909.00		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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(1.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	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	841,229.00	841,229.00	29,537.00	841,229.00	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			841,229.00	841,229.00	29,537.00	841,229.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,675,688.00	1,675,688.00	0.00	1,675,688.00	0.00	0.0%
Special Education Discretionary Grants		8182	372,479.00	372,479.00	0.00	372,479.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	581,342.00	712,783.00	160,568.24	712,783.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	122,992.00	237,695.00	54,283.05	237,695.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	4,299.00	14,454.00	1,884.00	14,454.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	115,778.00	177,572.00	38,196.92	177,572.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	550,390.00	680,535.00	16,957.82	680,535.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	47,869.00	55,365.00	0.00	55,365.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,771,257.00	3,879,762.58	4,771,257.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,470,837.00	8,697,828.00	4,151,652.61	8,697,828.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi:		8560	482,800.00	483,800.00	(9,202.63)	483,800.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	206,659.00	253,444.00	0.00	253,444.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	321,352.00	321,351.76	321,352.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	90,194.00	0.00	90,194.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,993,081.00	7,535,108.00	614,214.64	7,545,108.00	10,000.00	0.1%
TOTAL, OTHER STATE REVENUE			7,682,540.00	8,683,898.00	926,363.77	8,693,898.00	10,000.00	0.1%

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	1,975,000.00	1,975,000.00	0.00	1,975,000.00	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	1,978,497.00	1,833,414.00	0.00	1,814,089.00	(19,325.00)	-1.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	565,000.00	530,000.00	464.15	523,000.00	(7,000.00)	-1.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	488,732.00	593,062.00	105,865.25	759,384.00	166,322.00	28.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,629,950.00	3,629,950.00	1,069,771.00	3,629,950.00	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			8,637,179.00	8,561,426.00	1,176,100.40	8,701,423.00	139,997.00	1.6%
TOTAL, REVENUES			20,631,785.00	26,784,381.00	6,283,653.78	26,934,378.00	149,997.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,664,531.00	7,515,866.00	1,908,485.67	7,457,953.00	57,913.00	0.8%
Certificated Pupil Support Salaries		1200	1,477,885.00	1,464,638.00	369,946.68	1,464,638.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	744,000.00	837,281.00	265,759.16	837,281.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	1,710.00	0.00	1,710.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,886,416.00	9,819,495.00	2,544,191.51	9,761,582.00	57,913.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,070,221.00	3,170,230.00	677,435.14	3,165,730.00	4,500.00	0.1%
Classified Support Salaries		2200	1,391,842.00	1,391,298.00	428,901.65	1,391,298.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	502,000.00	547,422.00	144,233.55	547,422.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	307,278.00	291,114.00	85,406.31	295,614.00	(4,500.00)	-1.5%
Other Classified Salaries		2900	711,253.00	745,459.00	159,621.03	749,459.00	(4,000.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			5,982,594.00	6,145,523.00	1,495,597.68	6,149,523.00	(4,000.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,081,760.00	7,073,141.00	402,486.07	7,069,992.00	3,149.00	0.0%
PERS		3201-3202	1,994,330.00	2,002,429.00	299,891.51	2,002,429.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	608,933.00	602,975.00	139,305.63	603,184.00	(209.00)	0.0%
Health and Welfare Benefits		3401-3402	3,159,237.00	3,058,703.00	763,497.08	3,056,431.00	2,272.00	0.1%
Unemployment Insurance		3501-3502	7,946.00	7,822.00	1,891.84	7,824.00	(2.00)	0.0%
Workers' Compensation		3601-3602	372,734.00	358,468.00	85,300.62	358,053.00	415.00	0.1%
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	8,379.00	11,108.00	3,283.34	11,218.00	(110.00)	-1.0%
TOTAL, EMPLOYEE BENEFITS			13,233,319.00	13,114,646.00	1,695,656.09	13,109,131.00	5,515.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	478,800.00	519,766.00	101,325.01	890,603.00	(370,837.00)	-71.3%
Books and Other Reference Materials		4200	13,450.00	79,424.00	2,800.92	79,566.00	(142.00)	-0.2%
Materials and Supplies		4300	1,684,786.00	10,292,024.00	555,881.55	9,751,028.00	540,996.00	5.3%
Noncapitalized Equipment		4400	143,373.00	2,851,200.00	671,070.87	3,505,922.00	(654,722.00)	-23.0%
Food		4700	0.00	0.00	8,329.65	8,330.00	(8,330.00)	New
TOTAL, BOOKS AND SUPPLIES			2,320,409.00	13,742,414.00	1,339,408.00	14,235,449.00	(493,035.00)	-3.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,026,127.00	1,083,902.00	0.00	1,120,902.00	(37,000.00)	-3.4%
Travel and Conferences		5200	46,336.00	68,209.00	1,702.47	67,209.00	1,000.00	1.5%
Dues and Memberships		5300	2,400.00	36,817.00	10,421.16	36,817.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,700.00	36,704.00	10,473.62	36,704.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	188,926.00	370,315.00	91,219.21	394,015.00	(23,700.00)	-6.4%
Transfers of Direct Costs		5710	(236,282.00)	(233,523.00)	(10,699.57)	(233,523.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,650.00)	(8,780.00)	(927.31)	(8,780.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,177,095.00	3,463,319.00	1,066,340.99	3,517,208.00	(53,889.00)	-1.6%
Communications		5900	10,292.00	14,492.00	2,804.94	14,492.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,220,944.00	4,831,455.00	1,171,335.51	4,945,044.00	(113,589.00)	-2.4%

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)
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	18,500.00	(18,500.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	7,400.00	(7,400.00)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	25,900.00	(25,900.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	80,000.00	80,000.00	0.00	85,000.00	(5,000.00)	-6.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	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)			80,000.00	80,000.00	0.00	85,000.00	(5,000.00)	-6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	665,769.00	691,719.00	0.00	686,780.00	4,939.00	0.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			665,769.00	691,719.00	0.00	686,780.00	4,939.00	0.7%
TOTAL, EXPENDITURES			36,389,451.00	48,425,252.00	8,246,188.79	48,998,409.00	(573,157.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	15,587,666.00	15,614,031.00	900,000.00	15,665,282.00	51,251.00	0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,587,666.00	15,614,031.00	900,000.00	15,665,282.00	51,251.00	0.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			15,587,666.00	15,614,031.00	900,000.00	15,665,282.00	(51,251.00)	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	64,884,204.00	70,459,648.00	9,034,970.97	70,459,648.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,485,837.00	8,712,828.00	4,157,938.86	8,712,828.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,155,352.00	10,190,160.00	904,942.11	10,200,160.00	10,000.00	0.1%
4) Other Local Revenue		8600-8799	9,770,547.00	9,467,107.00	1,243,957.06	9,633,502.00	166,395.00	1.8%
5) TOTAL, REVENUES			87,295,940.00	98,829,743.00	15,341,809.00	99,006,138.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,280,130.00	38,133,881.00	10,457,224.02	38,065,093.00	68,788.00	0.2%
2) Classified Salaries		2000-2999	14,031,888.00	14,175,307.00	3,719,135.59	14,217,312.00	(42,005.00)	-0.3%
3) Employee Benefits		3000-3999	27,896,521.00	27,677,005.00	5,857,169.10	27,686,086.00	(9,081.00)	0.0%
4) Books and Supplies		4000-4999	3,640,025.00	15,555,163.00	1,778,357.63	16,063,020.00	(507,857.00)	-3.3%
5) Services and Other Operating Expenditures		5000-5999	8,869,140.00	9,631,225.00	2,719,172.49	9,753,101.00	(121,876.00)	-1.3%
6) Capital Outlay		6000-6999	42,000.00	42,000.00	21,373.96	67,900.00	(25,900.00)	-61.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	80,000.00	80,000.00	7,968.00	85,000.00	(5,000.00)	-6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(145,616.00)	(127,600.00)	0.00	(135,809.00)	8,209.00	-6.4%
9) TOTAL, EXPENDITURES			92,694,088.00	105,166,981.00	24,560,400.79	105,801,703.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,398,148.00)	(6,337,238.00)	(9,218,591.79)	(6,795,565.00)		
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	275,000.00	500,000.00	0.00	500,000.00	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			(275,000.00)	(500,000.00)	0.00	(500,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,673,148.00)	(6,837,238.00)	(9,218,591.79)	(7,295,565.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,052,733.00	17,684,152.00		17,684,152.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,052,733.00	17,684,152.00		17,684,152.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,052,733.00	17,684,152.00		17,684,152.00		
2) Ending Balance, June 30 (E + F1e)			4,379,585.00	10,846,914.00		10,388,587.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	27,200.00	27,200.00		27,200.00		
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			0.00	371,909.00		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	1,563,314.00	3,240,420.00		2,945,913.00		
2% Reserve for Economic Uncertainty	0000	9780	666,164.00					
South County Consortium SOCC Rese	0000	9780	147,218.00					
Local Site Donations	0000	9780	0.00					
South County Consortium SOCC Reser	1100	9780	577,567.00					
South County Consortium SOCC Rese	1400	9780	172,365.00					
2% Reserve for Economic Uncertainty	0000	9780		1,955,189.00				
South County Consortium SOCC Reser	0000	9780		897,150.00				
Local Site Donations	0000	9780		388,081.00				
2% Reserve for Economic Uncertainty	0000	9780				2,126,034.00		
South County Consortium (SOCC) Rese	0000	9780				819,879.00		
Local Site Donations	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,789,073.00	2,932,784.00		3,189,051.00		
Unassigned/Unappropriated Amount		9790	(2.00)	4,274,601.00		4,226,423.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	21,793,219.00	28,294,176.00	7,459,406.00	26,900,441.00	(1,393,735.00)	-4.9%
Education Protection Account State Aid - Current Year		8012	5,187,644.00	4,298,760.00	1,182,229.00	4,298,760.00	0.00	0.0%
State Aid - Prior Years		8019	42,000.00	42,000.00	661,818.00	42,000.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	245,000.00	245,000.00	0.00	232,454.00	(12,546.00)	-5.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	33,200,000.00	33,200,000.00	(4.09)	34,095,300.00	895,300.00	2.7%
Unsecured Roll Taxes		8042	1,230,000.00	1,230,000.00	0.00	1,287,035.00	57,035.00	4.6%
Prior Years' Taxes		8043	0.00	0.00	(149.14)	0.00	0.00	0.0%
Supplemental Taxes		8044	675,000.00	675,000.00	200,375.20	766,500.00	91,500.00	13.6%
Education Revenue Augmentation Fund (ERAF)		8045	2,600,000.00	2,600,000.00	0.00	3,205,446.00	605,446.00	23.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	600,000.00	600,000.00	0.00	357,000.00	(243,000.00)	-40.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			65,572,863.00	71,184,936.00	9,503,674.97	71,184,936.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,529,888.00)	(1,566,517.00)	(498,241.00)	(1,566,517.00)	0.00	0.0%
Property Taxes Transfers		8097	841,229.00	841,229.00	29,537.00	841,229.00	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			64,884,204.00	70,459,648.00	9,034,970.97	70,459,648.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,675,688.00	1,675,688.00	0.00	1,675,688.00	0.00	0.0%
Special Education Discretionary Grants		8182	372,479.00	372,479.00	0.00	372,479.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	581,342.00	712,783.00	160,568.24	712,783.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	122,992.00	237,695.00	54,283.05	237,695.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	4,299.00	14,454.00	1,884.00	14,454.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	115,778.00	177,572.00	38,196.92	177,572.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290	550,390.00	680,535.00	16,957.82	680,535.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	47,869.00	55,365.00	0.00	55,365.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,000.00	4,786,257.00	3,886,048.83	4,786,257.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,485,837.00	8,712,828.00	4,157,938.86	8,712,828.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	277,812.00	308,262.00	0.00	308,262.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,654,800.00	1,658,800.00	(30,624.29)	1,658,800.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	206,659.00	253,444.00	0.00	253,444.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	321,352.00	321,351.76	321,352.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	90,194.00	0.00	90,194.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,016,081.00	7,558,108.00	614,214.64	7,568,108.00	10,000.00	0.1%
TOTAL, OTHER STATE REVENUE			9,155,352.00	10,190,160.00	904,942.11	10,200,160.00	10,000.00	0.1%

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	1,975,000.00	1,975,000.00	0.00	1,975,000.00	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	155,000.00	75,000.00	9,633.14	75,000.00	0.00	0.0%
Interest		8660	412,000.00	262,000.00	5.66	262,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,377,322.00	2,172,239.00	0.00	2,148,974.00	(23,265.00)	-1.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	589,000.00	554,000.00	477.50	547,000.00	(7,000.00)	-1.3%
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	632,275.00	798,918.00	164,069.76	995,578.00	196,660.00	24.6%
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	3,629,950.00	3,629,950.00	1,069,771.00	3,629,950.00	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			9,770,547.00	9,467,107.00	1,243,957.06	9,633,502.00	166,395.00	1.8%
TOTAL, REVENUES			87,295,940.00	98,829,743.00	15,341,809.00	99,006,138.00	176,395.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	31,178,031.00	30,921,192.00	8,326,026.33	30,852,520.00	68,672.00	0.2%
Certificated Pupil Support Salaries		1200	2,864,241.00	2,842,344.00	762,049.55	2,842,344.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,099,889.00	4,232,832.00	1,335,843.62	4,232,716.00	116.00	0.0%
Other Certificated Salaries		1900	137,969.00	137,513.00	33,304.52	137,513.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			38,280,130.00	38,133,881.00	10,457,224.02	38,065,093.00	68,788.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,279,599.00	3,379,017.00	724,630.76	3,374,517.00	4,500.00	0.1%
Classified Support Salaries		2200	4,188,571.00	4,177,059.00	1,216,331.51	4,209,559.00	(32,500.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,180,531.00	1,225,953.00	369,861.27	1,225,953.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,316,904.00	3,297,806.00	963,986.18	3,304,606.00	(6,800.00)	-0.2%
Other Classified Salaries		2900	2,066,283.00	2,095,472.00	444,325.87	2,102,677.00	(7,205.00)	-0.3%
TOTAL, CLASSIFIED SALARIES			14,031,888.00	14,175,307.00	3,719,135.59	14,217,312.00	(42,005.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,633,454.00	11,620,793.00	1,681,505.30	11,624,474.00	(3,681.00)	0.0%
PERS		3201-3202	3,621,818.00	3,620,384.00	761,334.53	3,604,288.00	16,096.00	0.4%
OASDI/Medicare/Alternative		3301-3302	1,654,684.00	1,629,494.00	411,303.52	1,626,526.00	2,968.00	0.2%
Health and Welfare Benefits		3401-3402	9,730,530.00	9,581,063.00	2,679,694.30	9,606,061.00	(24,998.00)	-0.3%
Unemployment Insurance		3501-3502	26,145.00	25,523.00	6,683.50	25,511.00	12.00	0.0%
Workers' Compensation		3601-3602	1,177,698.00	1,143,682.00	299,408.37	1,142,450.00	1,232.00	0.1%
OPEB, Allocated		3701-3702	16,420.00	16,420.00	5,071.60	16,420.00	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	35,772.00	39,646.00	12,167.98	40,356.00	(710.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS			27,896,521.00	27,677,005.00	5,857,169.10	27,686,086.00	(9,081.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	488,855.00	533,301.00	106,305.55	904,138.00	(370,837.00)	-69.5%
Books and Other Reference Materials		4200	38,802.00	107,318.00	8,461.69	107,460.00	(142.00)	-0.1%
Materials and Supplies		4300	2,859,339.00	11,920,220.00	949,154.48	11,386,229.00	533,991.00	4.5%
Noncapitalized Equipment		4400	253,029.00	2,994,324.00	706,106.26	3,656,863.00	(662,539.00)	-22.1%
Food		4700	0.00	0.00	8,329.65	8,330.00	(8,330.00)	New
TOTAL, BOOKS AND SUPPLIES			3,640,025.00	15,555,163.00	1,778,357.63	16,063,020.00	(507,857.00)	-3.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,658,627.00	1,691,402.00	0.00	1,728,402.00	(37,000.00)	-2.2%
Travel and Conferences		5200	135,562.00	156,258.00	9,653.34	155,608.00	650.00	0.4%
Dues and Memberships		5300	26,990.00	66,957.00	32,464.83	66,957.00	0.00	0.0%
Insurance		5400-5450	958,500.00	958,500.00	996,423.00	958,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,478,113.00	1,522,284.00	360,197.40	1,522,284.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	405,738.00	595,237.00	123,228.88	618,937.00	(23,700.00)	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,650.00)	(13,780.00)	(963.36)	(13,780.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,054,915.00	4,367,912.00	1,127,359.85	4,429,738.00	(61,826.00)	-1.4%
Communications		5900	164,345.00	286,455.00	70,808.55	286,455.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,869,140.00	9,631,225.00	2,719,172.49	9,753,101.00	(121,876.00)	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	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	18,500.00	(18,500.00)	New
Equipment Replacement		6500	42,000.00	42,000.00	21,373.96	49,400.00	(7,400.00)	-17.6%
TOTAL, CAPITAL OUTLAY			42,000.00	42,000.00	21,373.96	67,900.00	(25,900.00)	-61.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	80,000.00	80,000.00	7,968.00	85,000.00	(5,000.00)	-6.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	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)			80,000.00	80,000.00	7,968.00	85,000.00	(5,000.00)	-6.3%
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	(145,616.00)	(127,600.00)	0.00	(135,809.00)	8,209.00	-6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(145,616.00)	(127,600.00)	0.00	(135,809.00)	8,209.00	-6.4%
TOTAL, EXPENDITURES			92,694,088.00	105,166,981.00	24,560,400.79	105,801,703.00	(634,722.00)	-0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	275,000.00	500,000.00	0.00	500,000.00	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			275,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(275,000.00)	(500,000.00)	0.00	(500,000.00)	0.00	0.0%

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

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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	80,000.00	115,005.00	0.00	115,005.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,381,086.00	1,543,356.00	226,258.00	1,543,356.00	0.00	0.0%
4) Other Local Revenue		8600-8799	333,582.00	333,582.00	32,360.55	410,196.00	76,614.00	23.0%
5) TOTAL, REVENUES			1,794,668.00	1,991,943.00	258,618.55	2,068,557.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	852,800.00	855,845.00	192,912.06	895,845.00	(40,000.00)	-4.7%
2) Classified Salaries		2000-2999	468,050.00	459,935.00	96,350.92	471,935.00	(12,000.00)	-2.6%
3) Employee Benefits		3000-3999	584,475.00	590,412.00	112,099.61	601,244.00	(10,832.00)	-1.8%
4) Books and Supplies		4000-4999	160,282.00	266,762.00	24,604.66	277,162.00	(10,400.00)	-3.9%
5) Services and Other Operating Expenditures		5000-5999	79,244.00	66,134.00	22,240.40	61,307.00	4,827.00	7.3%
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	69,101.00	69,101.00	0.00	77,310.00	(8,209.00)	-11.9%
9) TOTAL, EXPENDITURES			2,213,952.00	2,308,189.00	448,207.65	2,384,803.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(419,284.00)	(316,246.00)	(189,589.10)	(316,246.00)		
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)			(419,284.00)	(316,246.00)	(189,589.10)	(316,246.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,139,431.00	2,198,334.00		2,198,334.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,139,431.00	2,198,334.00		2,198,334.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,139,431.00	2,198,334.00		2,198,334.00		
2) Ending Balance, June 30 (E + F1e)			1,720,147.00	1,882,088.00		1,882,088.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	651,714.00	855,796.00		855,796.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,068,433.00	1,026,292.00		1,026,292.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	80,000.00	115,005.00	0.00	115,005.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			80,000.00	115,005.00	0.00	115,005.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year								
		8311	0.00	0.00	176,200.00	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	1,208,300.00	1,373,300.00	0.00	1,373,300.00	0.00	0.0%
All Other State Revenue	All Other	8590	172,786.00	170,056.00	50,058.00	170,056.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,381,086.00	1,543,356.00	226,258.00	1,543,356.00	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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	88,582.00	88,582.00	22,988.00	88,582.00	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	215,000.00	215,000.00	9,372.55	291,614.00	76,614.00	35.6%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			333,582.00	333,582.00	32,360.55	410,196.00	76,614.00	23.0%
TOTAL, REVENUES			1,794,668.00	1,991,943.00	258,618.55	2,068,557.00		

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	534,000.00	537,045.00	88,823.23	537,045.00	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	307,300.00	307,300.00	102,066.60	307,300.00	0.00	0.0%
Other Certificated Salaries		1900	11,500.00	11,500.00	2,022.23	51,500.00	(40,000.00)	-347.8%
TOTAL, CERTIFICATED SALARIES			852,800.00	855,845.00	192,912.06	895,845.00	(40,000.00)	-4.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	43,000.00	43,000.00	14,213.20	43,000.00	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	107,700.00	107,700.00	35,735.88	107,700.00	0.00	0.0%
Other Classified Salaries		2900	317,350.00	309,235.00	46,401.84	321,235.00	(12,000.00)	-3.9%
TOTAL, CLASSIFIED SALARIES			468,050.00	459,935.00	96,350.92	471,935.00	(12,000.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	229,192.00	234,101.00	28,576.90	240,561.00	(6,460.00)	-2.8%
PERS		3201-3202	102,910.00	103,261.00	19,563.89	105,012.00	(1,751.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	50,326.00	50,613.00	10,429.57	52,111.00	(1,498.00)	-3.0%
Health and Welfare Benefits		3401-3402	164,311.00	164,311.00	46,296.98	164,311.00	0.00	0.0%
Unemployment Insurance		3501-3502	663.00	676.00	139.86	702.00	(26.00)	-3.8%
Workers' Compensation		3601-3602	33,113.00	33,490.00	6,116.57	34,587.00	(1,097.00)	-3.3%
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	3,960.00	3,960.00	975.84	3,960.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			584,475.00	590,412.00	112,099.61	601,244.00	(10,832.00)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	27,600.00	28,375.00	5,562.48	24,555.00	3,820.00	13.5%
Books and Other Reference Materials		4200	1,740.00	1,740.00	0.00	1,740.00	0.00	0.0%
Materials and Supplies		4300	108,642.00	214,347.00	17,767.25	213,799.00	548.00	0.3%
Noncapitalized Equipment		4400	22,300.00	22,300.00	1,274.93	37,068.00	(14,768.00)	-66.2%
TOTAL, BOOKS AND SUPPLIES			160,282.00	266,762.00	24,604.66	277,162.00	(10,400.00)	-3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	12,625.00	9,825.00	260.00	4,998.00	4,827.00	49.1%
Dues and Memberships		5300	2,000.00	2,000.00	1,230.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,900.00	2,250.00	192.51	2,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,100.00	8,100.00	18.75	8,100.00	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	1,900.00	1,900.00	36.05	1,900.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,209.00	32,549.00	17,045.80	32,549.00	0.00	0.0%
Communications		5900	9,510.00	9,510.00	3,457.29	9,510.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,244.00	66,134.00	22,240.40	61,307.00	4,827.00	7.3%
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	69,101.00	69,101.00	0.00	77,310.00	(8,209.00)	-11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,101.00	69,101.00	0.00	77,310.00	(8,209.00)	-11.9%
TOTAL, EXPENDITURES			2,213,952.00	2,308,189.00	448,207.65	2,384,803.00		

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		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	551,711.00
9010	Other Restricted Local	304,085.00
Total, Restricted Balance		<u>855,796.00</u>

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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	950,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	649,000.00	132,000.00	2,433.80	132,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,708,000.00	991,000.00	2,433.80	991,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	804,000.00	653,412.00	177,575.64	653,412.00	0.00	0.0%
3) Employee Benefits		3000-3999	482,930.00	392,714.00	95,991.57	392,714.00	0.00	0.0%
4) Books and Supplies		4000-4999	571,695.00	451,582.00	46,237.98	451,582.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	42,297.00	42,427.00	2,068.06	42,427.00	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	76,515.00	58,499.00	0.00	58,499.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,977,437.00	1,598,634.00	321,873.25	1,598,634.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(269,437.00)	(607,634.00)	(319,439.45)	(607,634.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	500,000.00	0.00	500,000.00	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			275,000.00	500,000.00	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)			5,563.00	(107,634.00)	(319,439.45)	(107,634.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	113,528.00	131,877.00		131,877.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,528.00	131,877.00		131,877.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,528.00	131,877.00		131,877.00		
2) Ending Balance, June 30 (E + F1e)			119,091.00	24,243.00		24,243.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			119,091.00	24,243.00		24,243.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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	950,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
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			950,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
All Other State Revenue		8590	44,000.00	44,000.00	0.00	44,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			109,000.00	109,000.00	0.00	109,000.00	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%
Food Service Sales		8634	600,000.00	100,000.00	86.30	100,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	38,000.00	23,000.00	2,347.50	23,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			649,000.00	132,000.00	2,433.80	132,000.00	0.00	0.0%
TOTAL, REVENUES			1,708,000.00	991,000.00	2,433.80	991,000.00		

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								
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	669,000.00	543,412.00	169,458.85	543,412.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	110,000.00	110,000.00	8,116.79	110,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,000.00	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			804,000.00	653,412.00	177,575.64	653,412.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	187,371.00	149,334.00	30,764.37	149,334.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	61,510.00	57,362.00	11,719.15	57,362.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	216,001.00	170,757.00	49,681.32	170,757.00	0.00	0.0%
Unemployment Insurance		3501-3502	407.00	406.00	79.84	406.00	0.00	0.0%
Workers' Compensation		3601-3602	17,041.00	14,255.00	3,746.89	14,255.00	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	600.00	600.00	0.00	600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			482,930.00	392,714.00	95,991.57	392,714.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	59,200.00	52,395.00	27,215.10	52,395.00	0.00	0.0%
Noncapitalized Equipment		4400	2,495.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	510,000.00	399,187.00	19,022.88	399,187.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			571,695.00	451,582.00	46,237.98	451,582.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,100.00	1,100.00	23.23	1,100.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	446.13	4,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	0.00	9,000.00	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	11,750.00	11,880.00	927.31	11,880.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,747.00	13,747.00	66.60	13,747.00	0.00	0.0%
Communications		5900	2,200.00	2,200.00	604.79	2,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,297.00	42,427.00	2,068.06	42,427.00	0.00	0.0%
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	76,515.00	58,499.00	0.00	58,499.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,515.00	58,499.00	0.00	58,499.00	0.00	0.0%
TOTAL, EXPENDITURES			1,977,437.00	1,598,634.00	321,873.25	1,598,634.00		

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	275,000.00	500,000.00	0.00	500,000.00	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			275,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			275,000.00	500,000.00	0.00	500,000.00		

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	24,243.00
Total, Restricted Balance		<u>24,243.00</u>

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2020-21 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	500.00	500.00	0.00	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.00	500.00		
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)			500.00	500.00	0.00	500.00		
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)			500.00	500.00	0.00	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,298.00	4,544.00		4,544.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,298.00	4,544.00		4,544.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,298.00	4,544.00		4,544.00		
2) Ending Balance, June 30 (E + F1e)			5,798.00	5,044.00		5,044.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,798.00	5,044.00		5,044.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.00	500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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2020-21 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	2,000.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
5) TOTAL, REVENUES			352,000.00	350,000.00	0.00	350,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	124,000.00	124,000.00	40,951.36	124,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	59,771.00	53,601.00	17,572.12	53,601.00	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	9,000.00	11,000.00	1,793.82	11,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,564,500.00	2,960,057.00	925,764.57	2,960,057.00	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			3,757,271.00	3,148,658.00	986,081.87	3,148,658.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(3,405,271.00)	(2,798,658.00)	(986,081.87)	(2,798,658.00)		
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		

2020-21 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,405,271.00)	(2,798,658.00)	(986,081.87)	(2,798,658.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,561,216.00	15,951,325.00		15,951,325.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,561,216.00	15,951,325.00		15,951,325.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,561,216.00	15,951,325.00		15,951,325.00		
2) Ending Balance, June 30 (E + F1e)			8,155,945.00	13,152,667.00		13,152,667.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			8,155,945.00	13,152,667.00		13,152,667.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2020-21 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	2,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,000.00	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	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
TOTAL, REVENUES			352,000.00	350,000.00	0.00	350,000.00		

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	124,000.00	124,000.00	40,951.36	124,000.00	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			124,000.00	124,000.00	40,951.36	124,000.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	28,125.00	26,125.00	8,476.92	26,125.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,530.00	9,530.00	3,127.76	9,530.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,810.00	14,640.00	4,878.72	14,640.00	0.00	0.0%
Unemployment Insurance		3501-3502	63.00	63.00	20.44	63.00	0.00	0.0%
Workers' Compensation		3601-3602	2,641.00	2,641.00	868.28	2,641.00	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	602.00	602.00	200.00	602.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			59,771.00	53,601.00	17,572.12	53,601.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	9,000.00	11,000.00	1,793.82	11,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,000.00	11,000.00	1,793.82	11,000.00	0.00	0.0%

2020-21 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	197,500.00	412,000.00	136,756.50	412,000.00	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	3,367,000.00	2,548,057.00	789,008.07	2,548,057.00	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			3,564,500.00	2,960,057.00	925,764.57	2,960,057.00	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								
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			3,757,271.00	3,148,658.00	966,081.87	3,148,658.00		

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		6919	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		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	13,152,667.00
Total, Restricted Balance		<u>13,152,667.00</u>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (E)	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	482,000.00	1,032,000.00	855,148.63	1,032,000.00	0.00	0.0%
5) TOTAL, REVENUES			482,000.00	1,032,000.00	855,148.63	1,032,000.00		
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	88,971.00	85,596.00	41,000.00	85,596.00	0.00	0.0%
6) Capital Outlay		6000-6999	395,000.00	396,251.00	0.00	396,251.00	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			483,971.00	481,847.00	41,000.00	481,847.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			(1,971.00)	550,153.00	814,148.63	550,153.00		
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)			(1,971.00)	550,153.00	814,148.63	550,153.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,664,685.00	1,945,717.00		1,945,717.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,664,685.00	1,945,717.00		1,945,717.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,664,685.00	1,945,717.00		1,945,717.00		
2) Ending Balance, June 30 (E + F1e)			1,662,714.00	2,495,870.00		2,495,870.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	1,854.00	916,130.00		916,130.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,660,860.00	1,579,740.00		1,579,740.00		
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	32,000.00	32,000.00	0.00	32,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	450,000.00	1,000,000.00	855,148.63	1,000,000.00	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			482,000.00	1,032,000.00	855,148.63	1,032,000.00	0.00	0.0%
TOTAL, REVENUES			482,000.00	1,032,000.00	855,148.63	1,032,000.00		

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	85,596.00	85,596.00	41,000.00	85,596.00	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	3,375.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			88,971.00	85,596.00	41,000.00	85,596.00	0.00	0.0%

2020-21 First Interim
 Capital Facilities Fund
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	395,000.00	396,251.00	0.00	396,251.00	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			395,000.00	396,251.00	0.00	396,251.00	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			483,971.00	481,847.00	41,000.00	481,847.00		

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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	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		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	916,130.00
Total, Restricted Balance		<u>916,130.00</u>

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2020-21 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	1,278,608.00	1,336,111.00	68,693.36	1,336,111.00	0.00	0.0%
5) TOTAL, REVENUES			1,278,608.00	1,336,111.00	68,693.36	1,336,111.00		
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	43,500.00	70,910.00	56,939.94	70,910.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,284,500.00	1,986,300.00	557,657.11	2,457,300.00	(471,000.00)	-23.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,328,000.00	2,057,210.00	614,597.05	2,528,210.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(49,392.00)	(721,099.00)	(545,903.69)	(1,192,099.00)		
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)			(49,392.00)	(721,099.00)	(545,903.69)	(1,192,099.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,812,292.00	2,081,871.00		2,081,871.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,812,292.00	2,081,871.00		2,081,871.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,812,292.00	2,081,871.00		2,081,871.00		
2) Ending Balance, June 30 (E + F1e)			1,762,900.00	1,360,772.00		889,772.00		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
		9740	1,621,367.00	1,398,682.00		727,682.00		
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	141,533.00	(37,910.00)		162,090.00		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,200,000.00	1,200,000.00	0.00	1,200,000.00	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	54,608.00	54,608.00	11,226.47	54,608.00	0.00	0.0%
Interest		8660	24,000.00	24,000.00	0.00	24,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	57,503.00	57,466.89	57,503.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,278,608.00	1,336,111.00	68,693.36	1,336,111.00	0.00	0.0%
TOTAL, REVENUES			1,278,608.00	1,336,111.00	68,693.36	1,336,111.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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	0.00	6,110.00	6,110.00	6,110.00	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	43,500.00	64,800.00	50,829.94	64,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,500.00	70,910.00	56,939.94	70,910.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	583,000.00	359,000.00	55,446.00	359,000.00	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	701,500.00	1,483,000.00	357,925.59	1,954,000.00	(471,000.00)	-31.8%
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	144,300.00	144,285.52	144,300.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,284,500.00	1,986,300.00	557,657.11	2,457,300.00	(471,000.00)	-23.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,328,000.00	2,057,210.00	614,597.05	2,528,210.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	727,682.00
Total, Restricted Balance		<u>727,682.00</u>

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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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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 (A6 - B9)								
			0.00	0.00	0.00	0.00		
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)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2020-21 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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 Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
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%
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			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)
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: General Fund		7614	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%
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		

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

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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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENSES								
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 Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		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, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			0.00	0.00	0.00	0.00		
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 NET POSITION (C + D4)			0.00	0.00	0.00	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,471.00	10,653.00		10,653.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,471.00	10,653.00		10,653.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,471.00	10,653.00		10,653.00		
2) Ending Net Position, June 30 (E + F1e)			10,471.00	10,653.00		10,653.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	10,471.00	10,653.00		10,653.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		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								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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								
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
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	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	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%
Food		4700	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 EXPENSES								
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	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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 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		

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<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

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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	106,000.00	106,000.00	26,711.19	106,000.00	0.00	0.0%
5) TOTAL, REVENUES			106,000.00	106,000.00	26,711.19	106,000.00		
B. EXPENSES								
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 Expenses		5000-5999	65,000.00	65,000.00	19,108.03	65,000.00	0.00	0.0%
6) Depreciation		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, EXPENSES			65,000.00	65,000.00	19,108.03	65,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,000.00	41,000.00	7,603.16	41,000.00		
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 NET POSITION (C + D4)			41,000.00	41,000.00	7,603.16	41,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	387,348.00	506,303.00		506,303.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,348.00	506,303.00		506,303.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			387,348.00	506,303.00		506,303.00		
2) Ending Net Position, June 30 (E + F1e)			428,348.00	547,303.00		547,303.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	428,348.00	547,303.00		547,303.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		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								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	100,000.00	100,000.00	26,711.19	100,000.00	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			106,000.00	106,000.00	26,711.19	106,000.00	0.00	0.0%
TOTAL, REVENUES			106,000.00	106,000.00	26,711.19	106,000.00		

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								
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%
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								
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 EXPENSES								
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 - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	65,000.00	19,108.03	65,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			65,000.00	65,000.00	19,108.03	65,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			65,000.00	65,000.00	19,108.03	65,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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 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		

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<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

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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	100.00	100.00	12.55	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	12.55	100.00		
B. EXPENSES								
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	5,553.00	0.00	5,553.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	3,045.00	0.00	0.00	0.0%
6) Depreciation		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, EXPENSES			0.00	5,553.00	3,045.00	5,553.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			100.00	(5,453.00)	(3,032.45)	(5,453.00)		
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 NET POSITION (G + D4)			100.00	(5,453.00)	(3,032.45)	(5,453.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	118,270.00	116,321.00		116,321.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			118,270.00	116,321.00		116,321.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			118,270.00	116,321.00		116,321.00		
2) Ending Net Position, June 30 (E + F1e)			118,370.00	110,868.00		110,868.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	118,370.00	110,868.00		110,868.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		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								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	12.55	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	12.55	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	12.55	100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
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	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	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	5,553.00	0.00	5,553.00	0.00	0.0%
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			0.00	5,553.00	0.00	5,553.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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	3,045.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	3,045.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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, EXPENSES			0.00	5,553.00	3,045.00	5,553.00		
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%
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

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<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

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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)	6,171.08	6,144.98	6,217.03	6,217.03	72.05	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)	6,171.08	6,144.98	6,217.03	6,217.03	72.05	1%
5. District Funded County Program ADA						
a. County Community Schools	0.96	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	13.02	30.11	30.11	30.11	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	13.98	30.11	30.11	30.11	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,185.06	6,175.09	6,247.14	6,247.14	72.05	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)						

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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	951.14	921.23	940.00	921.23	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)	951.14	921.23	940.00	921.23	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)	951.14	921.23	940.00	921.23	0.00	0%

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	69,618,419.00	0.03%	69,636,007.00	-0.49%	69,293,600.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	1,506,262.00	0.05%	1,507,000.00	0.20%	1,510,000.00
4. Other Local Revenues	8600-8799	932,079.00	0.31%	935,000.00	0.53%	940,000.00
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	(15,665,282.00)	1.27%	(15,865,000.00)	1.89%	(16,165,000.00)
6. Total (Sum lines A1 thru A5c)		56,406,478.00	-0.32%	56,228,007.00	-1.13%	55,593,600.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,303,511.00		28,583,511.00
b. Step & Column Adjustment				280,000.00		285,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,303,511.00	0.99%	28,583,511.00	1.00%	28,868,511.00
2. Classified Salaries						
a. Base Salaries				8,067,789.00		8,147,789.00
b. Step & Column Adjustment				80,000.00		81,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,067,789.00	0.99%	8,147,789.00	0.99%	8,228,789.00
3. Employee Benefits	3000-3999	14,576,955.00	1.94%	14,860,000.00	5.99%	15,750,000.00
4. Books and Supplies	4000-4999	1,827,571.00	-20.33%	1,456,000.00	1.99%	1,485,000.00
5. Services and Other Operating Expenditures	5000-5999	4,808,057.00	1.50%	4,880,000.00	1.52%	4,954,000.00
6. Capital Outlay	6000-6999	42,000.00	-4.76%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(822,589.00)	-20.98%	(650,000.00)	3.85%	(675,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	-50.00%	250,000.00	0.00%	250,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		57,303,294.00	0.46%	57,567,300.00	2.32%	58,901,300.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(896,816.00)		(1,339,293.00)		(3,307,700.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,285,403.00		10,388,587.00		9,049,294.00
2. Ending Fund Balance (Sum lines C and D1)		10,388,587.00		9,049,294.00		5,741,594.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
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	2,945,913.00		2,720,250.00		2,752,830.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,189,051.00		2,850,556.00		2,899,426.00
2. Unassigned/Unappropriated	9790	4,226,423.00		3,451,288.00		62,138.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,388,587.00		9,049,294.00		5,741,594.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,189,051.00		2,850,556.00		2,899,426.00
c. Unassigned/Unappropriated	9790	4,226,423.00		3,451,288.00		62,138.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		7,415,474.00		6,301,844.00		2,961,564.00
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.						
See detailed Assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	841,229.00	0.00%	841,229.00	0.00%	841,229.00
2. Federal Revenues	8100-8299	8,697,828.00	-54.70%	3,940,000.00	0.00%	3,940,000.00
3. Other State Revenues	8300-8599	8,693,898.00	-6.83%	8,100,000.00	0.00%	8,100,000.00
4. Other Local Revenues	8600-8799	8,701,423.00	0.04%	8,705,000.00	0.06%	8,710,000.00
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	15,665,282.00	1.27%	15,865,000.00	1.83%	16,155,000.00
6. Total (Sum lines A1 thru A5c)		42,599,660.00	-12.09%	37,451,229.00	0.79%	37,746,229.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,761,582.00		9,800,082.00
b. Step & Column Adjustment				38,500.00		39,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,761,582.00	0.39%	9,800,082.00	0.40%	9,839,082.00
2. Classified Salaries						
a. Base Salaries				6,149,523.00		6,172,023.00
b. Step & Column Adjustment				22,500.00		23,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,149,523.00	0.37%	6,172,023.00	0.37%	6,195,023.00
3. Employee Benefits	3000-3999	13,109,131.00	0.50%	13,175,000.00	0.77%	13,277,000.00
4. Books and Supplies	4000-4999	14,235,449.00	-70.40%	4,214,124.00	1.54%	4,279,124.00
5. Services and Other Operating Expenditures	5000-5999	4,945,044.00	-29.93%	3,465,000.00	1.88%	3,530,000.00
6. Capital Outlay	6000-6999	25,900.00	-3.47%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	686,780.00	-25.01%	515,000.00	0.19%	516,000.00
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)						
11. Total (Sum lines B1 thru B10)		48,998,409.00	-23.57%	37,451,229.00	0.79%	37,746,229.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,398,749.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,398,749.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See detailed Assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	70,459,648.00	0.02%	70,477,236.00	-0.49%	70,134,829.00
2. Federal Revenues	8100-8299	8,712,828.00	-54.61%	3,955,000.00	0.00%	3,955,000.00
3. Other State Revenues	8300-8599	10,200,160.00	-5.82%	9,607,000.00	0.03%	9,610,000.00
4. Other Local Revenues	8600-8799	9,633,502.00	0.07%	9,640,000.00	0.10%	9,650,000.00
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%	(10,000.00)
6. Total (Sum lines A1 thru A5c)		99,006,138.00	-5.38%	93,679,236.00	-0.36%	93,339,829.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,065,093.00		38,383,593.00
b. Step & Column Adjustment				318,500.00		324,000.00
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	38,065,093.00	0.84%	38,383,593.00	0.84%	38,707,593.00
2. Classified Salaries						
a. Base Salaries				14,217,312.00		14,319,812.00
b. Step & Column Adjustment				102,500.00		104,000.00
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	14,217,312.00	0.72%	14,319,812.00	0.73%	14,423,812.00
3. Employee Benefits	3000-3999	27,686,086.00	1.26%	28,035,000.00	3.54%	29,027,000.00
4. Books and Supplies	4000-4999	16,063,020.00	-64.70%	5,670,124.00	1.66%	5,764,124.00
5. Services and Other Operating Expenditures	5000-5999	9,753,101.00	-14.44%	8,345,000.00	1.67%	8,484,000.00
6. Capital Outlay	6000-6999	67,900.00	-4.27%	65,000.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(135,809.00)	-0.60%	(135,000.00)	17.78%	(159,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	-50.00%	250,000.00	0.00%	250,000.00
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)		106,301,703.00	-10.61%	95,018,529.00	1.71%	96,647,529.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,295,565.00)		(1,339,293.00)		(3,307,700.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,684,152.00		10,388,587.00		9,049,294.00
2. Ending Fund Balance (Sum lines C and D1)		10,388,587.00		9,049,294.00		5,741,594.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,945,913.00		2,720,250.00		2,752,830.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,189,051.00		2,850,556.00		2,899,426.00
2. Unassigned/Unappropriated	9790	4,226,423.00		3,451,288.00		62,138.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,388,587.00		9,049,294.00		5,741,594.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,189,051.00		2,850,556.00		2,899,426.00
c. Unassigned/Unappropriated	9790	4,226,423.00		3,451,288.00		62,138.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,415,474.00		6,301,844.00		2,961,564.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.98%		6.63%		3.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,157.03		7,100.00		7,100.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		106,301,703.00		95,018,529.00		96,647,529.00
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)						
		106,301,703.00		95,018,529.00		96,647,529.00
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)						
		3,189,051.09		2,850,555.87		2,899,425.87
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)						
		3,189,051.09		2,850,555.87		2,899,425.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	October	18,102,314.16	17,267,801.03	11,663,283.63	12,274,308.13	9,396,588.50	6,274,299.26	23,759,152.76	18,615,961.76
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,287,913.00	1,332,037.00	2,397,666.00	2,285,837.00	2,397,666.00	4,000,000.00	2,500,000.00	2,200,000.00
Property Taxes	8020-8079	0.00	79,066.39	0.00	121,155.58	4,818.23	20,500,000.00	1,400,000.00	300,000.00
Miscellaneous Funds	8080-8099	357,001.00	(89,453.00)	(178,905.00)	(557,347.00)	(119,270.00)	(119,270.00)	(119,000.00)	300,000.00
Federal Revenue	8100-8299	229,478.29	1,126.33	4,097,465.50	(170,131.26)	177,115.88	15,000.00	300,000.00	1,000,000.00
Other State Revenue	8300-8599	3,539.46	104,863.25	932,639.40	(136,100.00)	279,153.61	175,000.00	575,000.00	0.00
Other Local Revenue	8600-8799	405,168.63	230,572.18	389,672.32	218,543.93	445,898.18	2,000,000.00	1,200,000.00	600,000.00
Interfund Transfers In	8910-8929	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			
TOTAL RECEIPTS		4,283,100.38	1,658,212.15	7,638,538.22	1,761,958.25	3,135,981.70	26,570,730.00	5,856,000.00	4,400,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	644,838.76	3,272,647.39	3,261,218.16	3,278,519.71	3,275,606.00	3,600,000.00	3,300,000.00	3,300,000.00
Classified Salaries	2000-2999	570,504.31	1,042,043.88	1,043,543.33	1,063,044.07	1,072,155.54	1,125,000.00	1,200,000.00	1,200,000.00
Employee Benefits	3000-3999	537,615.79	1,762,534.48	1,776,105.11	1,780,913.72	1,786,784.95	1,900,000.00	2,300,000.00	2,300,000.00
Books and Supplies	4000-4999	203,824.52	766,865.31	321,801.63	485,866.17	404,420.47	1,500,000.00	1,500,000.00	500,000.00
Services	5000-5999	1,301,118.37	240,592.97	631,984.38	545,476.77	451,374.76	800,000.00	1,000,000.00	800,000.00
Capital Outlay	6000-6599	0.00	0.00	0.00	21,373.96	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	7,968.00	0.00	0.00	0.00	(7,968.00)	0.00	(50,809.00)	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		3,265,869.75	7,084,684.03	7,034,652.61	7,175,194.40	6,982,373.72	8,925,000.00	9,459,191.00	8,200,000.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	57,256.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	156,906.46	137,185.46	390,008.12	3,486,796.98	169,753.69	500,000.00	500,000.00	1,500,000.00
Due From Other Funds	9310	0.00	(7,357.81)	(15,240.15)	1,496,086.44	77,249.73	300,000.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,076.00
Prepaid Expenditures	9330					(39,123.50)	39,123.50		
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		214,163.42	129,827.65	374,767.97	4,982,883.42	207,879.92	839,123.50	500,000.00	1,518,076.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	6,410,105.54	315,230.98	(170,829.82)	751,280.46	(3,004.04)	500,000.00	1,500,000.00	1,000,000.00
Due To Other Funds	9610	3,635,609.38	(7,357.81)	(23,569.50)	1,696,086.44	(513,218.82)	500,000.00	500,000.00	1,300,000.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	562,028.40	0.00	562,028.40	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		10,607,743.32	307,873.17	367,629.08	2,447,366.90	(516,222.86)	1,000,000.00	2,000,000.00	2,300,000.00
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(418,163.87)	(178,045.52)	7,138.89	2,535,516.52	724,102.78	(160,876.50)	(1,500,000.00)	(781,924.00)
E. NET INCREASE/DECREASE (B - C + D)		(834,513.13)	(5,604,517.40)	611,024.50	(2,877,719.63)	(3,122,289.24)	17,484,853.50	(5,143,191.00)	(4,581,924.00)
F. ENDING CASH (A + E)		17,267,801.03	11,663,283.63	12,274,308.13	9,396,588.50	6,274,299.26	23,759,152.76	18,615,961.76	14,034,037.76
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	2020-21 INTERIM REPORT					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	October	14,034,037.76	13,911,766.95	22,641,766.95	21,297,766.95			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	6,100,000.00	1,700,000.00	2,200,000.00	840,082.00		31,241,201.00	
Property Taxes	8020-8079	200,000.00	13,900,000.00	2,900,000.00	538,694.80		39,943,735.00	
Miscellaneous Funds	8080-8099	(119,000.00)	(119,000.00)	(119,000.00)	157,956.00		(725,288.00)	
Federal Revenue	8100-8299	1,000,000.00	300,000.00	75,000.00	1,500,000.00	237,173.46	8,712,828.00	
Other State Revenue	8300-8599	500,000.00	700,000.00	1,000,000.00	5,000,000.00	1,066,064.28	10,200,160.00	
Other Local Revenue	8600-8799	600,000.00	1,400,000.00	1,000,000.00	900,000.00	243,646.76	9,633,502.00	
Interfund Transfers In	8910-8929						0.00	
All Other Financing Sources	8930-8979						0.00	
TOTAL RECEIPTS		8,281,000.00	17,881,000.00	7,056,000.00	8,936,732.80	1,546,884.50	99,006,138.00	
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	3,300,000.00	3,300,000.00	3,300,000.00	3,900,000.00	332,262.98	38,065,093.00	
Classified Salaries	2000-2999	1,200,000.00	1,200,000.00	1,200,000.00	1,500,000.00	801,020.87	14,217,312.00	
Employee Benefits	3000-3999	2,500,000.00	2,500,000.00	2,500,000.00	3,200,000.00	2,842,131.95	27,686,086.00	
Books and Supplies	4000-4999	800,000.00	1,200,000.00	500,000.00	3,000,000.00	4,880,241.90	16,063,020.00	
Services	5000-5999	800,000.00	800,000.00	900,000.00	1,200,000.00	282,553.75	9,753,101.00	
Capital Outlay	6000-6599	0.00	0.00	0.00	46,526.04	0.00	67,900.00	
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	(50,809.00)	
Interfund Transfers Out	7600-7629	100,000.00	50,000.00	0.00	0.00	0.00	500,000.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS		8,700,000.00	9,050,000.00	8,400,000.00	12,846,526.04	9,138,211.45	106,301,703.00	
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	32,200.00		89,456.96	
Accounts Receivable	9200-9299	530,919.04					7,371,569.75	
Due From Other Funds	9310	300,000.00	0.00	0.00	559,738.53		2,710,476.74	
Stores	9320						18,076.00	
Prepaid Expenditures	9330						0.00	
Other Current Assets	9340						0.00	
Deferred Outflows of Resources	9490						0.00	
SUBTOTAL		830,919.04	0.00	0.00	591,938.53	0.00	10,189,579.45	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599	450,520.78	1,000.00	0.00	0.00		6,410,105.54	
Due To Other Funds	9610	83,669.07	100,000.00				3,635,609.38	
Current Loans	9640						0.00	
Unearned Revenues	9650						562,028.40	
Deferred Inflows of Resources	9690						0.00	
SUBTOTAL		534,189.85	101,000.00	0.00	0.00	0.00	10,607,743.32	
Nonoperating								
Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS		296,729.19	(101,000.00)	0.00	591,938.53	0.00	(418,163.87)	
E. NET INCREASE/DECREASE (B - C + D)		(122,270.81)	8,730,000.00	(1,344,000.00)	(3,317,854.71)	(7,591,326.95)	(7,295,565.00)	
F. ENDING CASH (A + E)		13,911,766.95	22,641,766.95	21,297,766.95	17,979,912.24			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							10,388,565.29	

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,703,275.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 77,248,796.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.50%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,250,143.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	709,784.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	441,213.08
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,401,140.08
9. Carry-Forward Adjustment (Part IV, Line F)	(93,061.91)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,308,078.17

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	65,081,704.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,759,903.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	9,316,807.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	697,551.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	259,723.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	218,453.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	987,800.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	110,758.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	41,000.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,164,874.92
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,307,493.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,140,948.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	103,087,014.92

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 4.27%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 4.18%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,401,140.08</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(463,499.71)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.91%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.91%) times Part III, Line B19); zero if positive	<u>(93,061.91)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(93,061.91)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.18%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-46,530.96) is applied to the current year calculation and the remainder (\$-46,530.95) is deferred to one or more future years:	<u>4.22%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-31,020.64) is applied to the current year calculation and the remainder (\$-62,041.27) is deferred to one or more future years:	<u>4.24%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(93,061.91)</u>

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Approved indirect cost rate: 3.91%
 Highest rate used in any program: 3.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	685,962.00	26,821.00	3.91%
01	3182	561,938.00	21,972.00	3.91%
01	3310	1,650,384.00	62,160.00	3.77%
01	3315	69,752.00	2,727.00	3.91%
01	3550	53,282.00	2,083.00	3.91%
01	4035	228,751.00	8,944.00	3.91%
01	4127	86,117.00	3,368.00	3.91%
01	4201	13,911.00	543.00	3.90%
01	4203	174,091.00	3,481.00	2.00%
01	6010	50,000.00	1,882.00	3.76%
01	6387	284,335.00	11,117.00	3.91%
01	6500	17,022,574.00	516,661.00	3.04%
01	6512	1,001,359.00	17,046.00	1.70%
01	6520	131,615.00	4,300.00	3.27%
01	6690	86,801.00	3,393.00	3.91%
01	9010	8,162,687.00	282.00	0.00%
11	6371	130,619.00	3,150.00	2.41%
11	6391	1,542,391.00	60,307.00	3.91%
11	9010	354,354.00	13,853.00	3.91%
13	5310	1,423,957.00	55,677.00	3.91%
13	5320	72,178.00	2,822.00	3.91%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(13,780.00)	0.00	(135,809.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	1,900.00	0.00	77,310.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,880.00	0.00	58,499.00	0.00				
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	13,780.00	(13,780.00)	135,809.00	(135,809.00)	500,000.00	500,000.00		

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	6,171.00	6,217.03		
	Charter School	951.00	921.23		
	Total ADA	7,122.00	7,138.26	0.2%	Met
1st Subsequent Year (2021-22)	District Regular	6,187.00	6,221.39		
	Charter School	951.00	939.16		
	Total ADA	7,138.00	7,160.55	0.3%	Met
2nd Subsequent Year (2022-23)	District Regular	6,187.00	6,188.31		
	Charter School	951.00	939.00		
	Total ADA	7,138.00	7,127.31	-0.1%	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		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	6,439	6,386		
Charter School	999	974		
Total Enrollment	7,438	7,360	-1.0%	Met
1st Subsequent Year (2021-22)				
District Regular	6,439	6,386		
Charter School	999	974		
Total Enrollment	7,438	7,360	-1.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	6,439	6,386		
Charter School	999	974		
Total Enrollment	7,438	7,360	-1.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA 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	6,114	6,753	
Charter School	940	975	
Total ADA/Enrollment	7,054	7,728	91.3%
Second Prior Year (2018-19)			
District Regular	6,209	6,871	
Charter School	945	950	
Total ADA/Enrollment	7,154	7,821	91.5%
First Prior Year (2019-20)			
District Regular	6,145	6,411	
Charter School	993	1,054	
Total ADA/Enrollment	7,138	7,465	95.6%
		Historical Average Ratio:	92.8%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		93.3%

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	6,217	6,386		
Charter School	940	974		
Total ADA/Enrollment	7,157	7,360	97.2%	Not Met
1st Subsequent Year (2021-22)				
District Regular	6,221	6,386		
Charter School	939	974		
Total ADA/Enrollment	7,160	7,360	97.3%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	6,188	6,386		
Charter School	939	974		
Total ADA/Enrollment	7,127	7,360	96.8%	Not 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)

These variances are due to the use of 2019-20 P-2 ADA for current year and for 2021-22. the variance in 2022-23 is due to anticipated

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2020-21)	65,530,863.00		
1st Subsequent Year (2021-22)	65,675,000.00	70,477,236.00	7.3%	Not Met
2nd Subsequent Year (2022-23)	65,692,000.00	70,134,829.00	6.8%	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)

The variances are due to the elimination of the 7.92% reduction to the LCFF per the May Revised and included in the Districts 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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	48,040,445.56	53,784,271.45	89.3%
Second Prior Year (2018-19)	49,920,205.63	55,688,094.91	89.6%
First Prior Year (2019-20)	51,631,251.38	57,241,520.96	90.2%
Historical Average Ratio:			89.7%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.7% to 92.7%	86.7% to 92.7%	86.7% to 92.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	50,948,255.00	56,803,294.00	89.7%	Met
1st Subsequent Year (2021-22)	51,591,300.00	57,317,300.00	90.0%	Met
2nd Subsequent Year (2022-23)	52,847,300.00	58,651,300.00	90.1%	Met

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

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

- 1a. STANDARD 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)	3,485,837.00	8,712,828.00	149.9%	Yes
1st Subsequent Year (2021-22)	3,500,000.00	3,955,000.00	13.0%	Yes
2nd Subsequent Year (2022-23)	3,510,000.00	3,955,000.00	12.7%	Yes

Explanation:
(required if Yes)

These variances are due to 1. CARES Act funds in 2020-21, and increases in other Federal Funds that are assumed to continue in the subsequent years. If Funds are reduced, a proportionate share of expenditures will be reduced.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	9,215,352.00	10,200,160.00	10.7%	Yes
1st Subsequent Year (2021-22)	9,205,000.00	9,607,000.00	4.4%	No
2nd Subsequent Year (2022-23)	9,235,000.00	9,610,000.00	4.1%	No

Explanation:
(required if Yes)

The variance in 2020-21 is due to State COVID-19 funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	9,770,547.00	9,633,502.00	-1.4%	No
1st Subsequent Year (2021-22)	9,820,000.00	9,640,000.00	-1.8%	No
2nd Subsequent Year (2022-23)	9,845,000.00	9,650,000.00	-2.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	3,640,025.00	16,063,020.00	341.3%	Yes
1st Subsequent Year (2021-22)	3,592,719.00	5,670,124.00	57.8%	Yes
2nd Subsequent Year (2022-23)	3,635,219.00	5,764,124.00	58.6%	Yes

Explanation:
(required if Yes)

The variance are due to one-time CARES Act Funds and associated expenditures. In the adopted budget it was assumed that Other Operating Expenditures would be higher, but due to the pandemic, Materials and Supplies have been the priority.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	8,869,140.00	9,753,101.00	10.0%	Yes
1st Subsequent Year (2021-22)	8,900,000.00	8,345,000.00	-6.2%	Yes
2nd Subsequent Year (2022-23)	9,025,000.00	8,484,000.00	-6.0%	Yes

Explanation:
(required if Yes)

The variance are due to one-time CARES Act Funds and associated expenditures. In the adopted budget it was assumed that Other Operating Expenditures would be higher, but due to the pandemic, Materials and Supplies have been the priority.

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)	22,471,736.00	28,546,490.00	27.0%	Not Met
1st Subsequent Year (2021-22)	22,525,000.00	23,202,000.00	3.0%	Met
2nd Subsequent Year (2022-23)	22,590,000.00	23,215,000.00	2.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	12,509,165.00	25,816,121.00	106.4%	Not Met
1st Subsequent Year (2021-22)	12,492,719.00	14,015,124.00	12.2%	Not Met
2nd Subsequent Year (2022-23)	12,660,219.00	14,248,124.00	12.5%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

These variances are due to 1. CARES Act funds in 2020-21, and increases in other Federal Funds that are assumed to continue in the subsequent years. If Funds are reduced, a proportionate share of expenditures will be reduced.

Explanation:

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

The variance in 2020-21 is due to State COVID-19 funds.

Explanation:

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

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

Explanation:

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

The variance are due to one-time CARES Act Funds and associated expenditures. In the adopted budget it was assumed that Other Operating Expenditures would be higher, but due to the pandemic, Materials and Supplies have been the priority.

Explanation:

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

The variance are due to one-time CARES Act Funds and associated expenditures. In the adopted budget it was assumed that Other Operating Expenditures would be higher, but due to the pandemic, Materials and Supplies have been the priority.

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	2,789,073.00	3,051,669.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,906,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.0%	6.6%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.3%	2.2%	1.0%

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(896,816.00)	57,303,294.00	1.6%	Met
1st Subsequent Year (2021-22)	(1,339,293.00)	57,567,300.00	2.3%	Not Met
2nd Subsequent Year (2022-23)	(3,307,700.00)	58,901,300.00	5.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The projected level of deficit spending in the 2 subsequent years is due, in large part, to the lack of COLA as well as the significant increases in STRS and PERS in 2021-22 and at an even greater level in 2022-23. Budget reductions will be necessary in order to address the budget shortfall long-term.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2020-21)		10,388,587.00	Met
1st Subsequent Year (2021-22)		9,049,294.00	Met
2nd Subsequent Year (2022-23)		5,741,594.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2020-21)		17,979,912.24	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form A1, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,157	7,100	7,100
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	106,301,703.00	95,018,529.00	96,647,529.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	106,301,703.00	95,018,529.00	96,647,529.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,189,051.09	2,850,555.87	2,899,425.87
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)	3,189,051.09	2,850,555.87	2,899,425.87

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)	3,189,051.00	2,850,556.00	2,899,426.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,226,423.00	3,451,288.00	62,138.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	7,415,474.00	6,301,844.00	2,961,564.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.98%	6.63%	3.06%
District's Reserve Standard (Section 10B, Line 7):	3,189,051.09	2,850,555.87	2,899,425.87
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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(15,587,666.00)	(15,665,282.00)	0.5%	77,616.00	Met
1st Subsequent Year (2021-22)	(15,825,000.00)	(15,865,000.00)	0.3%	40,000.00	Met
2nd Subsequent Year (2022-23)	(15,985,000.00)	(16,165,000.00)	1.1%	180,000.00	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)	275,000.00	500,000.00	81.8%	225,000.00	Not Met
1st Subsequent Year (2021-22)	150,000.00	250,000.00	66.7%	100,000.00	Not Met
2nd Subsequent Year (2022-23)	150,000.00	250,000.00	66.7%	100,000.00	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)

The variance in the contribution to the Cafeteria Fund is due to the pandemic and impact on the Food Service Program.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds		Fund 51	74xx	67,926,856
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	FD 01; 11; & 13	2xxx	645,508

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				68,572,364

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	10,800,188	8,909,944	9,360,100	4,457,281
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	30,000	30,000	30,000	30,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Total Annual Payments:	10,830,188	8,939,944	9,390,100	4,487,281
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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)	16,420.00	16,420.00
1st Subsequent Year (2021-22)	16,420.00	16,420.00
2nd Subsequent Year (2022-23)	16,420.00	16,420.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
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	430.9	422.4	422.4	422.4

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	381,400		
	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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	No	No
2. Total cost of H&W benefits	6,650,000	6,650,000	6,650,000
3. Percent of H&W cost paid by employer	CAP	CAP	CAP
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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?			
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	380,000	380,000	380,000
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?		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?
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	303.5	307.3	307.3	307.3

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

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

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
3,170,000	3,170,000	3,170,000
cap	cap	cap
0.0%	0.0%	0.0%

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?

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
134,000	134,000	134,000
0.0%	0.0%	0.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
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?
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	54.8	61.1	61.1	61.1

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases	0	0	0

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?	No	No	No
2. Total cost of H&W benefits	770,000	770,000	770,000
3. Percent of H&W cost paid by employer	CAP	CAP	CAP
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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	No	No
2. Cost of step & column adjustments	25,000	25,000	25,000
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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	44,000	44,000	44,000
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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First Interim
2020-21 Projected Totals
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	3220	1	0000	0000	9791	-140,645.00
01	3220	2	0000	0000	9791	-232,899.00

Explanation: CARES ACT Funds with allowable negative BFB.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	9010	8590	-72,880.00

Explanation: This is due to a prior year accrual.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
 2020-21 Actuals to Date
 Technical Review Checks

Petaluma City Elementary/Joint Union High
 County

Sonoma

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - The following combinations for FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	FUNCTION	VALUE
FD - RS - PY - GO - FN - OB			
73-0000-0-0000-7200-5800	73	7200	45.00
Explanation: Clearing a prior year adjustment.			

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	3220	1	0000-0000-9791	3220	9791	-140,645.14
01	3220	2	0000-0000-9791	3220	9791	-232,899.21

Explanation:CARES ACT Funds.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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

Petaluma City Elementary/Joint Union High
County

Sonoma

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
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ACCOUNT				RESOURCE	OBJECT	VALUE
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Explanation:CARES ACT Funds.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
40	0000	-37,910.00

Explanation:Resolved at 1st Interim.

Total of negative resource balances for Fund 40 -37,910.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	9010	8590	-72,880.00

Explanation:Due to a prior year accrual.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-

8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) are not positive individually by resource, by fund.

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
40	0000	9780	-37,910.00

Explanation:Resolved at 1st Interim.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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First Interim
2020-21 Original Budget
Technical Review Checks

Petaluma City Elementary/Joint Union High
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EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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Checks Completed.

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The Common Message

2020-21 First Interim



BASC
Business and Administration
Steering Committee

Writers and Contributors

Topic		
Background	Committee	
Introduction	Committee	
Key Guidance	Shannon Hansen, San Benito	Janet Riley, Merced
Significant Changes	Shannon Hansen, San Benito	Janet Riley, Merced
Planning Factors/MYP	Elizabeth Rico, Tuolumne	Kevin Otto, Fresno
LCFF	Kate Lane, Marin	Michael Simonson, San Diego
School Finance, Instruction & Accountability for 2020-21 School Year	Michael Simonson, San Diego	Kate Lane, Marin
Risk Factors	Janet Riley, Merced	Shannon Hansen, San Benito
Learning Loss Mitigation	Bill Ridgeway, Santa Barbara	Priscilla Quinn, Kern
LCAP/BOP	Josh Schultz, Napa	Michael Simonson, San Diego
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Fiscal Flexibility Provisions	Mary Downey, Sonoma	Janet Riley, Merced
Cash Flow / Deferrals	Misty Key, Ventura	Denise Porterfield, San Mateo
Reserves / Reserve Cap	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Negotiations	Mary Downey, Sonoma	Scott Anderson, San Joaquin
Summary	Shannon Hansen, San Benito	Dean West, Orange

Sources

Association of California School Administrators
Ball / Frost Group, LLC
Bob Blattner and Associates
Bob Canavan, Federal Management Strategies
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
Michael Hulsizer, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools
National Forest Counties and Schools Coalition
School Services of California
Schools for Sound Finance (SF2)
Small School Districts' Association
Statewide LEC Co-chairs
WestEd

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Sonoma County LEAs should read SCOE Biz Bulletin 20-07 dated October 22, 2022. Information included should be used in conjunction with the Common Message in preparation and submission of the 2020-21 First Interim Report.

Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to school districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the state Department of Finance (DOF), which can be used in providing guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education (SBE), the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team, as well as our colleagues in education listed in the sources section for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of the Common Message writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs located in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located.

First Interim Report Key Guidance

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

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

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

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

Significant Changes Since Budget Adoption

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

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

Planning Factors for 2020-21 and MYPs

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

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

Local Control Funding Formula

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

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

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

School Finance, Instruction & Accountability

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

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

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

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

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

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

- the LEA's projected enrollment from the 2020-21 Adopted Budget or 2019-20 Second Interim Report, reduced by the 2019-20 statewide average rate of

absence for 2019-20 as calculated by CDE. If ADA is used to establish eligibility for growth funding, CDE will use the 2020-21 ADA projected by the LEA in its substantiating documentation.

- The LEA's certified CALPADS enrollment as of Information Day census day (October 7, 2020), reduced by the 2019-20 statewide average rate of absence for 2019-20 as calculated by CDE

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

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

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

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

Risk Factors

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

LEAs should continue to follow these fundamental best practices:

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

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

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

- Potential delays in local tax receipts
- State's ability to sustain deferrals versus enacting cuts to education funding
- Short timelines to spend large sums of funding, changing federal requirements, unknown audit requirements

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

Negotiations

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

Learning Loss Mitigation

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

GEER resources shall be used from March 13, 2020 through September 30, 2022. Resources apportioned from the state general fund shall be used from March 1, 2020 through June 30, 2021. Resources apportioned from the Coronavirus Relief Fund (CRF) shall continue to be used from March 1, 2020 through December 30, 2020, unless otherwise provided in federal law.

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

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

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

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

LEAs shall report, on or before October 15, 2020, the balance of any unexpended funds received from the CRF to the Superintendent of Public Instruction (SPI). This requirement was met with the data supplied for the second cycle of CRF report, which closed on October 7. Any funds that are not expended by December 30, 2020, shall be reported to the SPI within 30 days and the SPI shall initiate collection proceedings. The CDE will gather this information as part of the next cycle of CRF reporting, which is scheduled to close on January 6, 2021.

An emerging concern is the low rate of expenditures and obligations reflected in the first and second cycles of CRF reporting. Initial analysis of this data reflects that a significant number of

LEAs have expended or obligated less than 50% of its CRF apportionment. Budget bill language allows the state to recapture and reallocate unspent CRF funds prior to December 30 if there is a concern that the CRF funds will not be fully expended by the deadline. LEAs should ensure that plans and activities are in place to fully expend the CRF funds by December 30, and make extra effort to ensure that the period cycle reporting of CRF funds is accurate.

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

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

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

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

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

LCAP and the LCFF Budget Overview for Parents

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

Going forward, LEAs are required to adopt a 2020-21 LCFF Budget Overview for Parents with the First Interim Report by December 15, 2020. The budget overview can be presented and adopted in a single meeting. However, there is a very narrow window between the second Friday in December (December 11), which is the earliest date that an LEA can hold the annual organizational meeting of its board, and the December 15 deadline. An LEA could choose to have its current board meet earlier in December to adopt the first interim and budget overview. Otherwise, LEAs must consider scheduling a board meeting between December 11 and December 15.

The LCFF Budget Overview template has been revised, for this year only, to require reporting of both expenditures connected to the 2019-20 LCAP and expenditures connected to the 2020-21 Learning Continuity and Attendance Plan. Furthermore, SB 820 requires CDE to revise the template for the Annual Update to the LCAP before January 31, 2021, to include reporting on both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plans.

Although the Annual Update does not need to be completed until next year in connection with the adoption of a new three-year LCAP, LEAs will need to begin gathering the actual expenditure data for actions and services tied to the 2019-20 LCAP now. This will ensure that

the dollar amount reported on the LCFF Budget Overview for Parents in December aligns with the amounts reported in more detail when the Annual Update is completed next spring.

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

Special Education

For the 2020-21 fiscal year, the budget includes a new Special Education base funding formula that utilizes each individual LEA's second and annual principal apportionment ADA, including districts, charters and COEs; calculates allocations to SELPAs based on the ADA reported for the SELPA for the current fiscal year, the most recent prior fiscal year, or the second most recent prior fiscal year (whichever is greatest) and continues to allocate funds to SELPAs. The budget includes an additional, ongoing \$545 million for distribution through the new formula, comprised of \$152.6 million in AB 602 funding and redirecting \$392.7 million of the \$492.7 million in Special Education early intervention grant funding, both of which were provided in 2019-20. The remaining \$100 million is allocated to increase funding for low incidence disabilities in 2020-21. This increased, ongoing allocation to the new base funding formula results in a 2020-21 base rate of \$625 per ADA.

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

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

Fiscal Flexibility Provisions

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

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

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

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

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

Cash Flow / Deferrals

The final budget language includes \$12 billion of principal apportionment cash deferrals from fiscal year 2020-21 to fiscal year 2021-22:

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

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

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

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

It is important to maintain adequate cash flow for payroll and other obligations. It is prudent to plan on the full principal apportionment being deferred in the months listed above, as well as for cash flow projections and appropriate TRAN sizing purposes.

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

The Governor's Executive Order authorizing delayed property tax payments may also have an impact on cash flow. LEAs are encouraged to work with their COE to determine if auditor/controllers will defer property tax payments.

Reserves / Reserve Cap

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

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

Although general fund reserves can be an indicator of cash balances, it is important to remember it is not the same as cash – cash is a component of reserves. Due to the restrictive nature of federal CARES Act funds, districts are strongly encouraged to maximize the use of these one-time funds during the 2020-21 fiscal year. In so doing, local and unrestricted funds will be preserved to address the impact of potential revenue deterioration in 2021-22 and 2022-23.

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

COVID-19

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

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

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

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

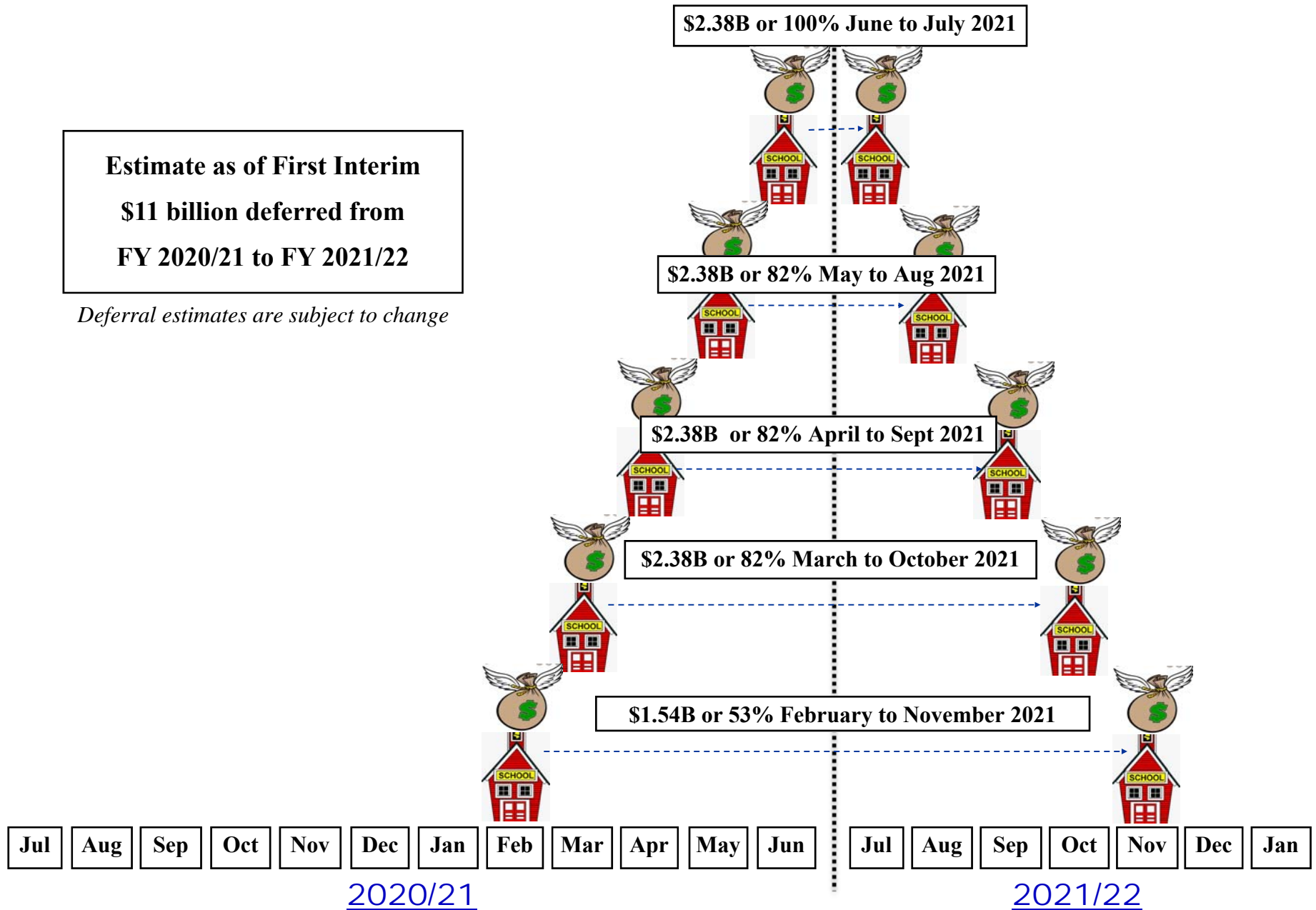
Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports and their multiyear projections. How this information affects each LEA is unique. In the projection years, funding growth is expected to be flat, with increasing costs related to personnel (retirement, step and column), which could affect the LEAs' ability to maintain sufficient reserve levels. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. To ensure fiscal solvency, districts will need to use resources cautiously and make prudent fiscal decisions.

Apportionment Deferrals

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

Deferral estimates are subject to change



SSC School District and Charter School Financial Projection Dashboard Adopted State Budget for 2020–21 (Revised CalPERS Rates 10-30-20)

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2020–21 Adopted State Budget, then later revised for new California Public Employees’ Retirement System (CalPERS) employer contribution rate estimates as of October 30, 2020⁴. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2019–20	2020–21	2021–22	2022–23	2023–24
Statutory COLA and DOF Latest Estimates	3.26%	2.31%	2.48%	3.26%	N/A
Funded COLA	3.26%	0.00%	N/A	N/A	N/A
SSC Estimated Statutory COLA	3.26%	2.31%	0.60%	0.70%	1.60%
SSC Recommended Planning COLA ^{1,2}	3.26%	0.00%	0.00%	0.00%	0.00%

*Department of Finance (DOF)

LCFF GRADE SPAN FACTORS FOR 2020–21				
Entitlement Factors Per ADA*	K–3	4–6	7–8	9–12
2019–20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA at 2.31%	\$178	\$181	\$186	\$215
2020–21 Base Grants Before Deficit Factor	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor Impact	(\$178)	(\$181)	(\$186)	(\$215)
2020–21 Base Grants After Deficit Factor	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$801	–	–	\$243
2020–21 Adjusted Base Grants ³	\$8,503	\$7,818	\$8,050	\$9,572

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2019–20	2020–21	2021–22	2022–23	2023–24
California CPI		2.34%	0.98%	1.59%	1.87%	2.33%
California Lottery	Unrestricted per ADA	\$149	\$150	\$150	\$150	\$150
	Restricted per ADA	\$48	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9–12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9–12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87	\$46.87
Interest Rate for Ten-Year Treasuries		1.25%	0.89%	1.24%	1.70%	2.10%
CalSTRS Employer Rate ⁴		17.10%	16.15%	16.00%	18.10%	18.10%
CalPERS Employer Rate ⁴		19.721%	20.70%	23.00%	26.30%	27.30%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$69,000 ⁵	0 to 300
The greater of 4% or \$69,000 ⁵	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Recommended planning COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during the forecast period, and more than \$11 billion in budget deferrals are in place beginning 2020–21.

²The unfunded SSC estimated statutory COLA projections result in a compounded deficit factor of 5.30%, and an aggregate loss of funding of 13.52%, through the 2023–24 fiscal year.

³Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁴California State Teachers’ Retirement System (CalSTRS) and CalPERS rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are estimates and subject to change based on determination by the respective governing boards.

⁵Rate adjusts upward to \$71,000 beginning in 2020–21.