



**El Dorado Union High School District**  
**El Dorado County**  
**2020/21 1st Interim**  
**December 15, 2020**

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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: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2020

Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**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: Marti Zizek

Telephone: (530) 622-5081

Title: Director, Fiscal Services

E-mail: mzizek@eduhdsd.net

**Criteria and Standards Review Summary**

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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	

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

**2020/21 General Fund Multi-Year Projections - 1st Interim**

**Unrestricted**

Description	Object codes	2019/20 Unaudited Actuals	% Change	2020/21 1st Interim	% Change	2021/22 Projection	% Change	2022/23 Projection	% Change	
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>										
1	LCFF/Revenue Limit Sources	8010-8099	\$ 66,262,333	5.3%	\$ 66,182,537	-0.1%	\$ 66,662,807	0.7%	\$ 66,603,697	-0.1%
2	Federal Revenues	8100-8299	\$ 133,170	10.2%	\$ 85,000	-36.2%	\$ 83,725	-1.5%	\$ 82,678	-1.3%
3	State Revenues	8300-8599	\$ 1,445,448	-45.1%	\$ 1,407,765	-2.6%	\$ 1,416,507	0.6%	\$ 1,400,330	-1.1%
4	Other Local Revenues	8600-8799	\$ 1,481,893	-2.7%	\$ 1,187,510	-19.9%	\$ 1,203,561	1.4%	\$ 1,188,516	-1.3%
5	Other Financing Sources	8900-8999	\$ (9,349,559)	-3.1%	\$ (9,579,473)	2.5%	\$ (9,986,763)	4.3%	\$ (10,529,714)	5.4%
6	Total Revenue (sum lines A1:A5)		\$ 59,973,286	4.2%	\$ 59,283,339	-1.2%	\$ 59,379,837	0.2%	\$ 58,745,507	-1.1%
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>										
1	Certificated Salaries									
a	Base Salaries		\$ 29,352,085		\$ 28,396,403		\$ 28,396,403		\$ 29,359,596	
b	Step & column adjustment		\$ -		\$ -		\$ 447,288		\$ 434,538	
c	Other Adjustments (Transfer to/from Restricted)		\$ -		\$ -		\$ 40,000		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -		\$ -		\$ 475,905		\$ (374,857)	
	# FTE Adjusted		-		-		4.90		(4.50)	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 29,352,085	1.4%	\$ 28,396,403	-3.3%	\$ 29,359,596	3.4%	\$ 29,419,277	0.2%
2	Classified Salaries									
a	Base Salaries		\$ 9,028,208		\$ 8,546,975		\$ 8,546,975		\$ 8,751,897	
b	Step & column Adjustment		\$ -		\$ -		\$ 127,422		\$ 130,477	
c	Other Adjustments (Transfer to/from Restricted)		\$ -		\$ -		\$ 77,500		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -		\$ -		\$ -		\$ -	
	# FTE Adjusted		-		-		-		-	
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 9,028,208	-0.9%	\$ 8,546,975	-5.3%	\$ 8,751,897	2.4%	\$ 8,882,374	1.5%
3	Employee Benefits	3000-3999	\$ 13,876,013	4.6%	\$ 13,256,256	-4.5%	\$ 13,730,228	3.6%	\$ 14,924,110	8.7%
4	Books and Supplies	4000-4999	\$ 1,339,478	-29.0%	\$ 1,829,363	36.6%	\$ 1,556,549	-14.9%	\$ 1,572,114	1.0%
5	Services and Other Operating Expenses	5000-5999	\$ 4,801,642	2.0%	\$ 4,854,786	1.1%	\$ 5,369,686	10.6%	\$ 5,624,051	4.7%
6	Capital Outlay	6000-6999	\$ 142,210	-12.4%	\$ 21,864	0.0%	\$ -	0.0%	\$ -	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 1,061,214	28.9%	\$ 968,594	-8.7%	\$ 1,440,970	48.8%	\$ 1,522,474	5.7%
8	Other Outgo-Indirect Costs	7300-7399	\$ (486,120)	6.2%	\$ (535,330)	10.1%	\$ (470,961)	-12.0%	\$ (470,961)	0.0%
9	Other financing Uses	7600-7699	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
10	Other Adjustments		\$ -		\$ -		\$ -		\$ -	
11	Total Expenditures (sum lines B1: B10)		\$ 59,114,730	1.1%	\$ 57,338,911	-3.0%	\$ 59,737,965	4.2%	\$ 61,473,438	2.9%
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)</b>										
			\$ 858,556		\$ 1,944,428		\$ (358,128)		\$ (2,727,932)	
<b>D. FUND BALANCE</b>										
1	Net Beginning Fund Balance		\$ 4,961,346		\$ 5,819,902		\$ 7,764,330		\$ 7,406,202	
2	Ending Fund Balance (sum lines C and D1)		\$ 5,819,902		\$ 7,764,330		\$ 7,406,202		\$ 4,678,271	
Components of Ending Fund Balance										
	Fund Balance Reserves/Nonspendable Restricted		\$ 533,155		\$ 533,155		\$ 533,155		\$ 533,155	
	Reserve for Economic Uncertainties Committed		\$ 2,365,400		\$ 2,461,900		\$ 2,374,200		\$ 2,429,100	
	Other Assignments		\$ 160,000		\$ -		\$ -		\$ -	
	Unassigned/Unappropriated Balance		\$ 2,761,347		\$ 4,769,275		\$ 4,498,847		\$ 1,716,016	
	Total Components of Ending Fund Balance (Must agree with line D2)		\$ 5,819,902		\$ 7,764,330		\$ 7,406,202		\$ 4,678,271	
<b>RETIREE BENEFITS FUND</b>			<b>2019/20</b>		<b>2020/21</b>		<b>2021/22</b>		<b>2022/23</b>	
Projected Ending Fund Balance			\$ 2,570,153		\$ 2,615,153		\$ 2,615,153		\$ 2,615,153	

**2020/21 General Fund Multi-Year Projections - 1st Interim**

**Restricted**

Description	Object codes	2019/20 Unaudited Actuals	% Change	2020/21 1st Interim	% Change	2021/22 Projection	% Change	2022/23 Projection	% Change	
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>										
1	LCFF/Revenue Limit Sources	8010-8099	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
2	Federal Revenues	8100-8299	\$ 1,880,274	-1.5%	\$ 5,533,095	194.3%	\$ 1,923,312	-65.2%	\$ 1,952,739	1.5%
3	State Revenues	8300-8599	\$ 5,562,424	-17.1%	\$ 5,957,710	7.1%	\$ 5,049,313	-15.2%	\$ 4,675,491	-7.4%
4	Other Local Revenues	8600-8799	\$ 2,965,768	-8.3%	\$ 2,911,283	-1.8%	\$ 2,359,513	-19.0%	\$ 2,335,918	-1.0%
5	Other Financing Sources	8900-8999	\$ 9,349,559	-3.1%	\$ 9,662,954	3.4%	\$ 9,986,763	3.4%	\$ 10,529,714	5.4%
6	Total Revenue (sum lines A1:A5)		\$ 19,758,025	-8.1%	\$ 24,065,042	21.8%	\$ 19,318,901	-19.7%	\$ 19,493,863	0.9%
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>										
1	Certificated Salaries									
a	Base Salaries		\$ 3,664,377		\$ 4,760,877		\$ 4,760,877		\$ 3,748,286	
b	Step & column adjustment		\$ -		\$ -		\$ 61,698		\$ 55,650	
c	Other Adjustments - Transfer to/from Unrestricted		\$ -		\$ -		\$ (40,000)		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -		\$ -		\$ (1,034,289)		\$ (33,321)	
	# FTE Adjusted		-		-		\$ (14.00)		\$ (0.40)	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 3,664,377	0.2%	\$ 4,760,877	29.9%	\$ 3,748,286	-21.3%	\$ 3,770,615	0.6%
2	Classified Salaries									
a	Base Salaries		\$ 3,385,559		\$ 3,362,123		\$ 3,362,123		\$ 3,305,280	
b	Step & column Adjustment		\$ -		\$ -		\$ 50,657		\$ 49,801	
c	Other Adjustments - Transfer to/from Unrestricted		\$ -		\$ -		\$ (107,500)		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -		\$ -		\$ -		\$ (29,500)	
	# FTE Adjusted		-		-		-		(0.60)	
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 3,385,559	5.0%	\$ 3,362,123	-0.7%	\$ 3,305,280	-1.7%	\$ 3,325,581	0.6%
3	Employee Benefits	3000-3999	\$ 6,538,933	-18.8%	\$ 6,930,540	6.0%	\$ 6,051,051	-12.7%	\$ 6,290,033	3.9%
4	Books and Supplies	4000-4999	\$ 926,326	-34.0%	\$ 2,860,221	208.8%	\$ 1,132,647	-60.4%	\$ 927,971	-18.1%
5	Services and Other Operating Expenses	5000-5999	\$ 3,555,707	-13.0%	\$ 4,998,479	40.6%	\$ 3,992,500	-20.1%	\$ 4,152,388	4.0%
6	Capital Outlay	6000-6999	\$ 361,210	46.0%	\$ 326,341	0.0%	\$ 166,544	0.0%	\$ -	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 889,435	-13.2%	\$ 1,015,761	14.2%	\$ 581,734	-42.7%	\$ 606,734	4.3%
8	Other Outgo-Indirect Costs	7300-7399	\$ 408,042	9.0%	\$ 469,742	15.1%	\$ 420,961	-10.4%	\$ 420,540	-0.1%
9	Other financing Uses	7600-7699	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
10	Other Adjustments		\$ -		\$ -		\$ -		\$ -	
11	Total Expenditures (sum lines B1:B10)		\$ 19,729,588	-10.6%	\$ 24,724,084	47.2%	\$ 19,399,003	-1.7%	\$ 19,493,863	-21.2%
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)</b>										
			\$ 28,436		\$ (659,042)		\$ (80,102)		\$ (0)	
<b>D. FUND BALANCE</b>										
1	Net Beginning Fund Balance		710,707		\$ 739,144		\$ 80,102		\$ 0	
2	Ending Fund Balance (sum lines C and D1)		\$ 739,144		\$ 80,102		\$ 0		\$ 0	
Components of Ending Fund Balance										
	Fund Balance Reserves/Nonspendable		\$ -		\$ -		\$ -		\$ -	
	Restricted		\$ 739,144		\$ 80,102		\$ 0		\$ 0	
	Reserve for Economic Uncertainties		\$ -		\$ -		\$ -		\$ -	
	Committed									
	Assigned									
	Unassigned/Unappropriated Balance		\$ -		\$ -		\$ -		\$ -	
	Total Components of Ending Fund Balance (Must agree with line D2)		\$ 739,144		\$ 80,102		\$ 0		\$ 0	

**2020/21 General Fund Multi-Year Projections - 1st Interim**

**Combined Unrestricted/Restricted**

Description	Object codes	2019/20 Unaudited Actuals	% Change	2020/21 1st Interim	% Change	2021/22 Projection	% Change	2022/23 Projection	% Change	
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>										
1	LCFF/Revenue Limit Sources	8010-8099	\$ 66,262,333	5.71%	\$ 66,182,537	-0.12%	\$ 66,662,807	0.73%	\$ 66,603,697	-0.09%
2	Federal Revenues	8100-8299	\$ 2,013,444	-0.78%	\$ 5,618,095	179.03%	\$ 2,007,037	-64.28%	\$ 2,035,417	1.41%
3	State Revenues	8300-8599	\$ 7,007,872	-25.00%	\$ 7,365,475	5.10%	\$ 6,465,820	-12.21%	\$ 6,075,821	-6.03%
4	Other Local Revenues	8600-8799	\$ 4,447,661	-6.49%	\$ 4,098,793	-7.84%	\$ 3,563,074	-13.07%	\$ 3,524,434	-1.08%
5	Other Financing Sources	8900-8999	\$ -	0.00%	\$ 83,481	0.00%	\$ -	0.00%	\$ -	0.00%
6	<b>Total Revenue</b>		<b>\$ 79,731,310</b>	<b>0.87%</b>	<b>\$ 83,348,381</b>	<b>4.54%</b>	<b>\$ 78,698,738</b>	<b>-5.58%</b>	<b>\$ 78,239,369</b>	<b>-0.58%</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>										
1	Certificated Salaries									
a	Base Salaries		\$ 33,016,462		\$ 33,157,280		\$ 33,157,280		\$ 33,107,882	
b	Step & column adjustment		\$ -		\$ -		\$ 508,986		\$ 490,188	
c	Cost-of-Living adjustment		\$ -		\$ -		\$ -		\$ -	
d	Other Adjustments Increase (Reduce)		\$ -		\$ -		\$ (558,384)		\$ (408,178)	
	FTE									
	# FTE Adjusted						(9.10)		(4.90)	
e	<b>Total Certificated Salaries (sum lines B1a:B1d)</b>	1000-1999	<b>\$ 33,016,462</b>	<b>1.30%</b>	<b>\$ 33,157,280</b>	<b>0.43%</b>	<b>\$ 33,107,882</b>	<b>-0.15%</b>	<b>\$ 33,189,892</b>	<b>0.25%</b>
2	Classified Salaries									
a	Base Salaries		\$ 12,413,767		\$ 11,909,098		\$ 11,909,098		\$ 12,057,177	
b	Step & column Adjustment		\$ -		\$ -		\$ 178,079		\$ 180,278	
c	Cost-of-Living adjustment		\$ -		\$ -		\$ (30,000)		\$ -	
d	Other Adjustments Increase (Reduce)		\$ -		\$ -		\$ -		\$ (29,500)	
	FTE									
	# FTE Adjusted								(0.60)	
e	<b>Total Classified Salaries (sum lines B2a:B2d)</b>	2000-2999	<b>\$ 12,413,767</b>	<b>0.63%</b>	<b>\$ 11,909,098</b>	<b>-4.07%</b>	<b>\$ 12,057,177</b>	<b>1.24%</b>	<b>\$ 12,207,955</b>	<b>1.25%</b>
3	Employee Benefits	3000-3999	\$ 20,414,946	-4.26%	\$ 20,186,796	-1.12%	\$ 19,781,279	-2.01%	\$ 21,214,143	7.24%
4	Books and Supplies	4000-4999	\$ 2,265,803	-31.18%	\$ 4,689,584	106.97%	\$ 2,689,196	-42.66%	\$ 2,500,085	-7.03%
5	Services & Other Operating Expenses	5000-5999	\$ 8,357,349	-4.96%	\$ 9,853,265	17.90%	\$ 9,362,186	-4.98%	\$ 9,776,439	4.42%
6	Capital Outlay	6000-6999	\$ 503,420	22.82%	\$ 348,205	0.00%	\$ 166,544	0.00%	\$ -	0.00%
7	Other Outgo	7100-7299; 7400-7499	\$ 1,950,649	5.54%	\$ 1,984,355	1.73%	\$ 2,022,704	1.93%	\$ 2,129,208	5.27%
8	Other Outgo-Indirect Costs	7300-7399	\$ (78,078)	-6.17%	\$ (65,588)	-16.00%	\$ (50,000)	-23.77%	\$ (50,421)	0.84%
9	Other financing Uses	7600-7699	\$ -	0.0%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
10	Other Adjustments		\$ -		\$ -		\$ -		\$ -	
11	<b>Total Expenditures</b>		<b>\$ 78,844,318</b>	<b>-2.07%</b>	<b>\$ 82,062,995</b>	<b>4.08%</b>	<b>\$ 79,136,968</b>	<b>-3.57%</b>	<b>\$ 80,967,301</b>	<b>2.31%</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>			<b>\$ 886,993</b>		<b>\$ 1,285,386</b>		<b>\$ (438,230)</b>		<b>\$ (2,727,932)</b>	
<b>D. FUND BALANCE</b>										
1	Net Beginning Fund Balance		\$ 5,672,053		\$ 6,559,046		\$ 7,844,432		\$ 7,406,202	
2	Ending Fund Balance		\$ 6,559,046		\$ 7,844,432		\$ 7,406,202		\$ 4,678,271	
Components of Ending Fund Balance:										
	Fund Balance Reserves/Unspendable		\$ 533,155		\$ 533,155		\$ 533,155		\$ 533,155	
	Restricted		\$ 739,144		\$ 80,102		\$ -		\$ -	
	Reserve for Economic Uncertainties		\$ 2,365,400		\$ 2,461,900		\$ 2,374,200		\$ 2,429,100	
	Committed		\$ -		\$ -		\$ -		\$ -	
	Assigned		\$ 160,000		\$ -		\$ -		\$ -	
	Unassigned/Unappropriated Balance		\$ 2,761,347		\$ 4,769,275		\$ 4,498,847		\$ 1,716,016	
	<b>Total Components of Ending Fund Balance</b>		<b>\$ 6,559,046</b>		<b>\$ 7,844,432</b>		<b>\$ 7,406,202</b>		<b>\$ 4,678,271</b>	
<b>RETIREE BENEFITS FUND</b>			<b>2019/20</b>		<b>2020/21</b>		<b>2021/22</b>		<b>2022/23</b>	
Projected Ending Fund Balance			\$ 2,570,153		\$ 2,615,153		\$ 2,615,153		\$ 2,615,153	



**El Dorado Union High School District - General Fund**  
**2020/21 1st Interim**  
**Multi-Year Projection Assumptions**

**Revenue:**

Updated budget and subsequent year projections to reflect the ongoing implementation of the Local Control Funding Formula (LCFF) , this formula rolled the revenue limit and numerous state grants into one funding model.

Based upon the California State Adopted 20/21 Budget and other projections:

2020/21 - LCFF COLA funding is flat with no increase to base rates.

2021/22 - LCFF COLA funding is estimated to be flat with no increase to base rates.

2022/23 - LCFF COLA funding is estimated to be flat with no increase to base rates.

*[COLA and LCFF per ADA changes are based in part upon projections and data supplied by School Services of California and the California Department of Finance]*

Enrollment projections are based upon the November 2019 demographic projections and current year enrollment.

2020/21 enrollment increased by 34 from 2019/20.

2021/22 is projected to increase 49 from 2020/21.

2022/23 is projected to decrease 137 from 2021/22.

Average Daily Attendance (ADA) P-2 projections have been updated to reflect the latest demographic study as well as the three year average of actual attendance (94.78%).

Property Tax Revenues are projected to remain stable. No increases and/or decreases are assumed.

State Grants are projected to change by the same percentages as LCFF. Federal funding is projected to remain relatively flat with the exception of one time funding related to COVID 19.

Lottery Fund Revenues are projected to be fairly stable but are adjusted by changes in the district's projected ADA. In 2020/21 \$1.3 million has been budgeted which includes \$327,000 in restricted lottery funds.

Revenues from the ongoing Mandated Cost Block Grant have remained stable. No changes are projected other than fluctuations based upon ADA.

**El Dorado Union High School District - General Fund**  
**2020/21 1st Interim**  
**Multi-Year Projection Assumptions**

**Expenditures:**

**Staffing and Benefits:**

2020/21 Certificated staffing has increased by 9.10 FTE from adopted budget in order to accommodate the Online Distance Learning Program (ODLP).

2021/22 Certificated staffing is projected to decrease by 9.10 FTE given the one time nature of ODLP.

2022/23 Certificated staffing is projected to decrease by 4.90 FTE based upon the MOU regarding class size as well as a projected decline in enrollment.

Classified staffing has decreased by 12.70 FTE from 2019/20 levels. Another 0.60 FTE is projected to be reduced in 2022/23 as a result of restricted funding ending.

EDMA staffing has been reduced by 1 FTE in 2020/21.

In subsequent years, salaries have been adjusted to reflect the projected cost of step increases (and column where applicable).

2020/21 budget reflects a 2.5% increase in certificated health benefit costs over the prior year. The district is projecting a 10% increase for certificated health in subsequent years.

The 2020/21 Proposed State Budget includes funding outside of Prop 98 to paydown portions of both the unfunded STRS and PERS liabilities. As a result, STRS projected rates are less than the rates currently in statute. STRS rates are projected to be 16.15% in 20/21; 16.00% in 2021/22 and 18.10% going forward. PERS Rates are also lower than previously projected. PERS rates are projected to 20.70% in 2020/21, 23.00% in 2021/22 and 26.30% in 2022/23.

**Other expenditures:**

Other expenditures such as books, supplies, and other operating costs are projected to be lower in 2020/21 and then remain relatively flat going forward. Utilities such as electricity, propane and water are projected to increase.

**Reserves:**

Reserve for Economic Uncertainties is calculated at 3% based upon our enrollment levels.

**Conclusion:**

The district currently has sufficient projected resources and reserves to maintain a positive fund balance through the end of 2022/23 fiscal year. The district continues to review programs and expenditures in order to maintain financial viability in the future.

**Status of Other Funds:**

At present, all other district funds are projected to be positive.

**2020/21 General Fund (Fund 01)**  
**Major changes from Adopted Budget to First Interim**

**Revenues**

	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
Local Control Funding Formula	8010-8099	\$ 60,755,693	\$ 66,182,537	\$ 5,426,844	Adopted State Budget did not include reductions as previously expected.
Federal Revenue	8100-8299	\$ 3,898,785	\$ 5,618,095	\$ 1,719,310	CARES Act funds, CSI funds and carryover of Title funds.
State Revenue	8300-8599	\$ 5,032,075	\$ 7,365,475	\$ 2,333,400	State CARES Act plus an increase in STRS Onbehalf Revenues.
Other Local Revenue	8600-8799	\$ 3,951,029	\$ 4,098,793	\$ 147,764	Increases to Erate and other local revenue.
Other Sources	8930-8979	\$ -	\$ 83,481	\$ 83,481	Premium on TRAN
<b>Total Revenues</b>		<b>\$ 73,637,582</b>	<b>\$ 83,348,381</b>	<b>\$ 9,710,799</b>	

**Expenditures**

	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ 32,359,643	\$ 33,157,280	\$ 797,637	ODLP Teachers (funded by CARES Act).
Classified Salaries	2000-2999	\$ 11,501,561	\$ 11,909,098	\$ 407,537	Rescinded Laid Off Positions (bus drivers, custodians and library media techs)
Employee Benefits	3000-3999	\$ 18,706,931	\$ 20,186,796	\$ 1,479,865	Benefits related to ODLP and rescinded lay offs. Increase in STRS Onbehalf expense.
Books and Supplies	4000-4999	\$ 2,129,733	\$ 4,689,584	\$ 2,559,851	CARES Act expenditures; carryover of restricted funds.
Services and Other Operating Expenses	5000-5999	\$ 8,613,656	\$ 9,853,265	\$ 1,239,609	CARES Act expenditures; carryover of restricted funds and increases in utilities.
Capital Outlay	6000-6999	\$ -	\$ 348,205	\$ 348,205	Purchases of equipment with restricted funds and/or site funds.
Other Outgo	7100-7299 7400-7499	\$ 1,884,147	\$ 1,984,355	\$ 100,208	Increased projection for SELPA provided special education transportation.
Indirect/Direct Support Costs	7300-7399	\$ (78,518)	\$ (65,588)	\$ 12,930	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 75,117,153</b>	<b>\$ 82,062,995</b>	<b>\$ 6,945,842</b>	

Net Increase/Decrease in Fund Balance	\$ (1,479,571)	\$ 1,285,386	\$ 2,764,957	
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Beginning Fund Balance, July 1	\$ 7,144,832	\$ 7,144,832	\$ -	
Projected Ending Fund Balance, June 30	\$ 5,665,261	\$ 8,430,218	\$ 2,764,957	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	60,755,693.00	66,182,537.00	10,271,373.78	66,182,537.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,635,248.00	85,000.00	0.00	85,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,406,224.00	1,407,765.00	(47,097.87)	1,407,765.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,192,335.00	1,187,510.10	360,021.89	1,187,510.10	0.00	0.0%
5) TOTAL, REVENUES			64,989,500.00	68,862,812.10	10,584,297.80	68,862,812.10		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	28,734,669.00	28,396,403.00	8,394,821.77	28,396,403.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,374,822.00	8,546,975.00	2,344,529.76	8,546,975.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,339,546.00	13,256,256.00	3,798,927.93	13,256,256.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,417,521.00	1,829,363.10	430,495.85	1,829,363.10	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,471,033.00	4,854,786.00	1,448,524.54	4,854,786.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	21,864.00	20,489.36	21,864.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	883,938.00	968,594.00	175,892.00	968,594.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(479,716.00)	(535,330.00)	0.00	(535,330.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			56,741,813.00	57,338,911.10	16,613,681.21	57,338,911.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,247,687.00	11,523,901.00	(6,029,383.41)	11,523,901.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	83,481.00	83,480.50	83,481.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,617,699.00)	(9,662,954.00)	0.00	(9,662,954.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,617,699.00)	(9,579,473.00)	83,480.50	(9,579,473.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,370,012.00)	1,944,428.00	(5,945,902.91)	1,944,428.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,819,902.16	5,819,902.16		5,819,902.16	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)			5,819,902.16	5,819,902.16		5,819,902.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,819,902.16	5,819,902.16		5,819,902.16		
2) Ending Balance, June 30 (E + F1e)			4,449,890.16	7,764,330.16		7,764,330.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	4,449,890.16	7,764,330.16		7,764,330.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	21,011,513.00	26,298,632.00	7,378,936.00	26,298,632.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,229,989.00	4,170,365.00	1,308,457.00	4,170,365.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	265,128.00	262,777.00	0.00	262,777.00	0.00	0.0%
Timber Yield Tax		8022	26,228.00	18,357.00	0.00	18,357.00	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	31,999,429.00	33,581,903.00	838,833.39	33,581,903.00	0.00	0.0%
Unsecured Roll Taxes		8042	575,782.00	605,232.00	568,488.09	605,232.00	0.00	0.0%
Prior Years' Taxes		8043	22,088.00	1.00	12,441.77	1.00	0.00	0.0%
Supplemental Taxes		8044	391,387.00	558,624.00	159,011.73	558,624.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,816,746.00	1,287,387.00	0.00	1,287,387.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	5,205.80	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	357.00	358.00	0.00	358.00	0.00	0.0%
Subtotal, LCFF Sources			61,338,647.00	66,783,636.00	10,271,373.78	66,783,636.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(582,954.00)	(601,099.00)	0.00	(601,099.00)	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			60,755,693.00	66,182,537.00	10,271,373.78	66,182,537.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	85,000.00	85,000.00	0.00	85,000.00	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	1,550,248.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,635,248.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	399,123.00	399,123.00	0.00	399,123.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	997,101.00	998,642.00	(47,097.87)	998,642.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,406,224.00</b>	<b>1,407,765.00</b>	<b>(47,097.87)</b>	<b>1,407,765.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	34,500.00	32,000.00	142.48	32,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	30,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Sales		8639	1,500.00	1,500.00	4,615.00	1,500.00	0.00	0.0%
Leases and Rentals		8650	81,212.00	66,212.00	25,616.64	66,212.00	0.00	0.0%
Interest		8660	2,500.00	15,000.00	25,009.48	15,000.00	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	155,000.00	75,000.00	3,438.17	75,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,000.00	25,000.00	675.00	25,000.00	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	862,623.00	947,798.10	300,525.12	947,798.10	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,192,335.00</b>	<b>1,187,510.10</b>	<b>360,021.89</b>	<b>1,187,510.10</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>64,989,500.00</b>	<b>68,862,812.10</b>	<b>10,584,297.80</b>	<b>68,862,812.10</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	22,091,680.00	21,790,344.00	6,330,635.36	21,790,344.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,875,659.00	2,823,372.00	895,237.36	2,823,372.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,556,830.00	3,572,187.00	1,168,949.05	3,572,187.00	0.00	0.0%
Other Certificated Salaries		1900	210,500.00	210,500.00	0.00	210,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>28,734,669.00</b>	<b>28,396,403.00</b>	<b>8,394,821.77</b>	<b>28,396,403.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	44,837.00	44,837.00	10,828.13	44,837.00	0.00	0.0%
Classified Support Salaries		2200	2,753,650.00	2,887,977.00	762,289.82	2,887,977.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	273,024.00	283,099.00	96,226.04	283,099.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,289,391.00	4,312,911.00	1,351,376.39	4,312,911.00	0.00	0.0%
Other Classified Salaries		2900	1,013,920.00	1,018,151.00	123,809.38	1,018,151.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,374,822.00</b>	<b>8,546,975.00</b>	<b>2,344,529.76</b>	<b>8,546,975.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,575,400.00	4,532,304.00	1,339,521.20	4,532,304.00	0.00	0.0%
PERS		3201-3202	1,615,985.00	1,653,674.00	499,464.36	1,653,674.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,074,460.00	1,077,901.00	294,060.34	1,077,901.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,011,262.00	4,839,915.00	1,354,520.15	4,839,915.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,547.00	18,506.00	5,366.05	18,506.00	0.00	0.0%
Workers' Compensation		3601-3602	494,376.00	498,375.00	144,492.64	498,375.00	0.00	0.0%
OPEB, Allocated		3701-3702	474,389.00	474,389.00	129,523.95	474,389.00	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	75,127.00	161,192.00	31,979.24	161,192.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,339,546.00</b>	<b>13,256,256.00</b>	<b>3,798,927.93</b>	<b>13,256,256.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	64,932.00	60,518.00	34,054.71	60,518.00	0.00	0.0%
Books and Other Reference Materials		4200	20,369.00	20,291.00	3,161.16	20,291.00	0.00	0.0%
Materials and Supplies		4300	1,247,806.00	1,461,577.10	351,100.12	1,461,577.10	0.00	0.0%
Noncapitalized Equipment		4400	84,414.00	286,977.00	42,179.86	286,977.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,417,521.00</b>	<b>1,829,363.10</b>	<b>430,495.85</b>	<b>1,829,363.10</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	169,038.00	162,413.00	5,667.01	162,413.00	0.00	0.0%
Dues and Memberships		5300	133,495.00	147,031.00	124,550.42	147,031.00	0.00	0.0%
Insurance		5400-5450	551,955.00	556,695.00	0.00	556,695.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,110,000.00	2,284,000.00	704,487.64	2,284,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	420,217.00	425,750.00	72,926.98	425,750.00	0.00	0.0%
Transfers of Direct Costs		5710	(399,772.00)	(428,208.00)	0.00	(428,208.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(72,500.00)	(45,000.00)	0.00	(45,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,314,524.00	1,428,029.00	450,688.19	1,428,029.00	0.00	0.0%
Communications		5900	244,076.00	324,076.00	90,204.30	324,076.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,471,033.00</b>	<b>4,854,786.00</b>	<b>1,448,524.54</b>	<b>4,854,786.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,375.00	0.00	1,375.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	13,850.00	13,850.00	13,850.00	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	6,639.00	6,639.36	6,639.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	21,864.00	20,489.36	21,864.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	767,929.00	804,236.00	175,892.00	804,236.00	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	27,910.00	27,910.00	0.00	27,910.00	0.00	0.0%
Other Debt Service - Principal		7439	88,099.00	136,448.00	0.00	136,448.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			883,938.00	968,594.00	175,892.00	968,594.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(401,198.00)	(469,742.00)	0.00	(469,742.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(78,518.00)	(65,588.00)	0.00	(65,588.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(479,716.00)	(535,330.00)	0.00	(535,330.00)	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			56,741,813.00	57,338,911.10	16,613,681.21	57,338,911.10	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments 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	83,481.00	83,480.50	83,481.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	83,481.00	83,480.50	83,481.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(9,617,699.00)	(9,662,954.00)	0.00	(9,662,954.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,617,699.00)	(9,662,954.00)	0.00	(9,662,954.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(9,617,699.00)	(9,579,473.00)	83,480.50	(9,579,473.00)	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,263,537.00	5,533,095.17	2,701,316.06	5,533,095.17	0.00	0.0%
3) Other State Revenue		8300-8599	3,625,851.00	5,957,710.01	640,946.98	5,957,710.01	0.00	0.0%
4) Other Local Revenue		8600-8799	2,758,694.00	2,911,283.08	685,416.15	2,911,283.08	0.00	0.0%
5) TOTAL, REVENUES			8,648,082.00	14,402,088.26	4,027,679.19	14,402,088.26		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,624,974.00	4,760,877.00	1,417,343.59	4,760,877.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,126,739.00	3,362,123.00	1,020,663.89	3,362,123.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,367,385.00	6,930,540.00	894,089.44	6,930,540.00	0.00	0.0%
4) Books and Supplies		4000-4999	712,212.00	2,860,221.18	912,527.45	2,860,221.18	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,142,623.00	4,998,478.80	786,816.32	4,998,478.80	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	326,341.00	8,469.92	326,341.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,000,209.00	1,015,761.00	229,165.00	1,015,761.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	401,198.00	469,742.00	0.00	469,742.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,375,340.00	24,724,083.98	5,269,075.61	24,724,083.98		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,727,258.00)	(10,321,995.72)	(1,241,396.42)	(10,321,995.72)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,617,699.00	9,662,954.00	0.00	9,662,954.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,617,699.00	9,662,954.00	0.00	9,662,954.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(109,559.00)	(659,041.72)	(1,241,396.42)	(659,041.72)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	739,143.83	739,143.83		739,143.83	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)			739,143.83	739,143.83		739,143.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			739,143.83	739,143.83		739,143.83		
2) Ending Balance, June 30 (E + F1e)			629,584.83	80,102.11		80,102.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	707,900.56	80,102.11		80,102.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(78,315.73)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	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		
<b>LCFF Transfers</b>								
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	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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	672,752.00	717,040.00	0.00	717,040.00	0.00	0.0%
Special Education Discretionary Grants		8182	250,389.00	250,389.00	0.00	250,389.00	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	525,564.00	601,443.65	0.00	601,443.65	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	119,071.00	134,804.01	11,093.01	134,804.01	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	5,000.00	8,764.51	0.00	8,764.51	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	212,920.00	42,531.00	212,920.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	117,513.00	124,374.00	0.00	124,374.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	568,248.00	3,478,360.00	2,647,692.05	3,478,360.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,263,537.00</b>	<b>5,533,095.17</b>	<b>2,701,316.06</b>	<b>5,533,095.17</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	351,918.00	326,797.00	(27,260.23)	326,797.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	114,606.00	0.00	114,606.00	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	3,273,933.00	5,516,307.01	668,207.21	5,516,307.01	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,625,851.00</b>	<b>5,957,710.01</b>	<b>640,946.98</b>	<b>5,957,710.01</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	515,938.00	525,107.08	41,796.93	525,107.08	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,242,756.00	2,386,176.00	643,619.22	2,386,176.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,758,694.00</b>	<b>2,911,283.08</b>	<b>685,416.15</b>	<b>2,911,283.08</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>8,648,082.00</b>	<b>14,402,088.26</b>	<b>4,027,679.19</b>	<b>14,402,088.26</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,789,654.00	3,814,874.00	1,113,658.23	3,814,874.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	642,765.00	749,805.00	240,089.72	749,805.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	192,555.00	196,198.00	63,595.64	196,198.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,624,974.00</b>	<b>4,760,877.00</b>	<b>1,417,343.59</b>	<b>4,760,877.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,526,083.00	1,544,733.00	402,967.99	1,544,733.00	0.00	0.0%
Classified Support Salaries		2200	1,343,678.00	1,547,694.00	540,275.90	1,547,694.00	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	224,478.00	234,720.00	74,397.96	234,720.00	0.00	0.0%
Other Classified Salaries		2900	32,500.00	34,976.00	3,022.04	34,976.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,126,739.00</b>	<b>3,362,123.00</b>	<b>1,020,663.89</b>	<b>3,362,123.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,209,791.00	4,446,690.00	209,940.41	4,446,690.00	0.00	0.0%
PERS		3201-3202	662,636.00	749,322.00	231,871.71	749,322.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	327,246.00	353,740.00	99,726.09	353,740.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,071,080.00	1,234,825.00	318,543.43	1,234,825.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,425.00	4,121.00	1,216.73	4,121.00	0.00	0.0%
Workers' Compensation		3601-3602	92,566.00	111,140.00	32,791.07	111,140.00	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	641.00	30,702.00	0.00	30,702.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,367,385.00</b>	<b>6,930,540.00</b>	<b>894,089.44</b>	<b>6,930,540.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	318,881.00	771,079.21	609,967.91	771,079.21	0.00	0.0%
Books and Other Reference Materials		4200	6,500.00	6,950.00	309.28	6,950.00	0.00	0.0%
Materials and Supplies		4300	357,831.00	1,984,030.97	288,319.70	1,984,030.97	0.00	0.0%
Noncapitalized Equipment		4400	29,000.00	98,161.00	13,930.56	98,161.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>712,212.00</b>	<b>2,860,221.18</b>	<b>912,527.45</b>	<b>2,860,221.18</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	106,683.00	250,224.39	3,862.44	250,224.39	0.00	0.0%
Dues and Memberships		5300	450.00	450.00	0.00	450.00	0.00	0.0%
Insurance		5400-5450	350.00	350.00	0.00	350.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,200.00	3,200.00	0.00	3,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	160,700.00	187,414.00	35,093.06	187,414.00	0.00	0.0%
Transfers of Direct Costs		5710	399,772.00	428,208.00	0.00	428,208.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	200,000.00	0.00	200,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,466,618.00	3,721,285.41	720,166.81	3,721,285.41	0.00	0.0%
Communications		5900	4,850.00	207,347.00	27,694.01	207,347.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,142,623.00</b>	<b>4,998,478.80</b>	<b>786,816.32</b>	<b>4,998,478.80</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	35,420.00	0.00	35,420.00	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	290,921.00	8,469.92	290,921.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>326,341.00</b>	<b>8,469.92</b>	<b>326,341.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	2,483.00	19,733.00	0.00	19,733.00	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	633,713.00	634,168.00	0.00	634,168.00	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	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	364,013.00	361,860.00	229,165.00	361,860.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,000,209.00</b>	<b>1,015,761.00</b>	<b>229,165.00</b>	<b>1,015,761.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	401,198.00	469,742.00	0.00	469,742.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>401,198.00</b>	<b>469,742.00</b>	<b>0.00</b>	<b>469,742.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>18,375,340.00</b>	<b>24,724,083.98</b>	<b>5,269,075.61</b>	<b>24,724,083.98</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments 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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	9,617,699.00	9,662,954.00	0.00	9,662,954.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,617,699.00	9,662,954.00	0.00	9,662,954.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			9,617,699.00	9,662,954.00	0.00	9,662,954.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	60,755,693.00	66,182,537.00	10,271,373.78	66,182,537.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,898,785.00	5,618,095.17	2,701,316.06	5,618,095.17	0.00	0.0%
3) Other State Revenue		8300-8599	5,032,075.00	7,365,475.01	593,849.11	7,365,475.01	0.00	0.0%
4) Other Local Revenue		8600-8799	3,951,029.00	4,098,793.18	1,045,438.04	4,098,793.18	0.00	0.0%
5) TOTAL, REVENUES			73,637,582.00	83,264,900.36	14,611,976.99	83,264,900.36		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	32,359,643.00	33,157,280.00	9,812,165.36	33,157,280.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,501,561.00	11,909,098.00	3,365,193.65	11,909,098.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,706,931.00	20,186,796.00	4,693,017.37	20,186,796.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,129,733.00	4,689,584.28	1,343,023.30	4,689,584.28	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,613,656.00	9,853,264.80	2,235,340.86	9,853,264.80	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	348,205.00	28,959.28	348,205.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,884,147.00	1,984,355.00	405,057.00	1,984,355.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(78,518.00)	(65,588.00)	0.00	(65,588.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			75,117,153.00	82,062,995.08	21,882,756.82	82,062,995.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,479,571.00)	1,201,905.28	(7,270,779.83)	1,201,905.28		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	83,481.00	83,480.50	83,481.00	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	83,481.00	83,480.50	83,481.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,479,571.00)	1,285,386.28	(7,187,299.33)	1,285,386.28		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,559,045.99	6,559,045.99		6,559,045.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,559,045.99	6,559,045.99		6,559,045.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,559,045.99	6,559,045.99		6,559,045.99		
2) Ending Balance, June 30 (E + F1e)			5,079,474.99	7,844,432.27		7,844,432.27		
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			707,900.56	80,102.11		80,102.11		
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			4,371,574.43	7,764,330.16		7,764,330.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	21,011,513.00	26,298,632.00	7,378,936.00	26,298,632.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,229,989.00	4,170,365.00	1,308,457.00	4,170,365.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	265,128.00	262,777.00	0.00	262,777.00	0.00	0.0%
Timber Yield Tax		8022	26,228.00	18,357.00	0.00	18,357.00	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	31,999,429.00	33,581,903.00	838,833.39	33,581,903.00	0.00	0.0%
Unsecured Roll Taxes		8042	575,782.00	605,232.00	568,488.09	605,232.00	0.00	0.0%
Prior Years' Taxes		8043	22,088.00	1.00	12,441.77	1.00	0.00	0.0%
Supplemental Taxes		8044	391,387.00	558,624.00	159,011.73	558,624.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,816,746.00	1,287,387.00	0.00	1,287,387.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	5,205.80	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	357.00	358.00	0.00	358.00	0.00	0.0%
Subtotal, LCFF Sources			61,338,647.00	66,783,636.00	10,271,373.78	66,783,636.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(582,954.00)	(601,099.00)	0.00	(601,099.00)	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			60,755,693.00	66,182,537.00	10,271,373.78	66,182,537.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	672,752.00	717,040.00	0.00	717,040.00	0.00	0.0%
Special Education Discretionary Grants		8182	250,389.00	250,389.00	0.00	250,389.00	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	85,000.00	85,000.00	0.00	85,000.00	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	525,564.00	601,443.65	0.00	601,443.65	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	119,071.00	134,804.01	11,093.01	134,804.01	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	5,000.00	8,764.51	0.00	8,764.51	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	212,920.00	42,531.00	212,920.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	117,513.00	124,374.00	0.00	124,374.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,118,496.00	3,478,360.00	2,647,692.05	3,478,360.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,898,785.00</b>	<b>5,618,095.17</b>	<b>2,701,316.06</b>	<b>5,618,095.17</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	399,123.00	399,123.00	0.00	399,123.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,349,019.00	1,325,439.00	(74,358.10)	1,325,439.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	114,606.00	0.00	114,606.00	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	3,283,933.00	5,526,307.01	668,207.21	5,526,307.01	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,032,075.00</b>	<b>7,365,475.01</b>	<b>593,849.11</b>	<b>7,365,475.01</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	34,500.00	32,000.00	142.48	32,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	30,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Sales		8639	1,500.00	1,500.00	4,615.00	1,500.00	0.00	0.0%
Leases and Rentals		8650	81,212.00	66,212.00	25,616.64	66,212.00	0.00	0.0%
Interest		8660	2,500.00	15,000.00	25,009.48	15,000.00	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	155,000.00	75,000.00	3,438.17	75,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,000.00	25,000.00	675.00	25,000.00	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	0.00	0.0%
All Other Local Revenue		8699	1,378,561.00	1,472,905.18	342,322.05	1,472,905.18	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,242,756.00	2,386,176.00	643,619.22	2,386,176.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,951,029.00</b>	<b>4,098,793.18</b>	<b>1,045,438.04</b>	<b>4,098,793.18</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>73,637,582.00</b>	<b>83,264,900.36</b>	<b>14,611,976.99</b>	<b>83,264,900.36</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	24,881,334.00	25,605,218.00	7,444,293.59	25,605,218.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,518,424.00	3,573,177.00	1,135,327.08	3,573,177.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,749,385.00	3,768,385.00	1,232,544.69	3,768,385.00	0.00	0.0%
Other Certificated Salaries		1900	210,500.00	210,500.00	0.00	210,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>32,359,643.00</b>	<b>33,157,280.00</b>	<b>9,812,165.36</b>	<b>33,157,280.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,570,920.00	1,589,570.00	413,796.12	1,589,570.00	0.00	0.0%
Classified Support Salaries		2200	4,097,328.00	4,435,671.00	1,302,565.72	4,435,671.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	273,024.00	283,099.00	96,226.04	283,099.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,513,869.00	4,547,631.00	1,425,774.35	4,547,631.00	0.00	0.0%
Other Classified Salaries		2900	1,046,420.00	1,053,127.00	126,831.42	1,053,127.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,501,561.00</b>	<b>11,909,098.00</b>	<b>3,365,193.65</b>	<b>11,909,098.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,785,191.00	8,978,994.00	1,549,461.61	8,978,994.00	0.00	0.0%
PERS		3201-3202	2,278,621.00	2,402,996.00	731,336.07	2,402,996.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,401,706.00	1,431,641.00	393,786.43	1,431,641.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,082,342.00	6,074,740.00	1,673,063.58	6,074,740.00	0.00	0.0%
Unemployment Insurance		3501-3502	21,972.00	22,627.00	6,582.78	22,627.00	0.00	0.0%
Workers' Compensation		3601-3602	586,942.00	609,515.00	177,283.71	609,515.00	0.00	0.0%
OPEB, Allocated		3701-3702	474,389.00	474,389.00	129,523.95	474,389.00	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	75,768.00	191,894.00	31,979.24	191,894.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>18,706,931.00</b>	<b>20,186,796.00</b>	<b>4,693,017.37</b>	<b>20,186,796.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	383,813.00	831,597.21	644,022.62	831,597.21	0.00	0.0%
Books and Other Reference Materials		4200	26,869.00	27,241.00	3,470.44	27,241.00	0.00	0.0%
Materials and Supplies		4300	1,605,637.00	3,445,608.07	639,419.82	3,445,608.07	0.00	0.0%
Noncapitalized Equipment		4400	113,414.00	385,138.00	56,110.42	385,138.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,129,733.00</b>	<b>4,689,584.28</b>	<b>1,343,023.30</b>	<b>4,689,584.28</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	275,721.00	412,637.39	9,529.45	412,637.39	0.00	0.0%
Dues and Memberships		5300	133,945.00	147,481.00	124,550.42	147,481.00	0.00	0.0%
Insurance		5400-5450	552,305.00	557,045.00	0.00	557,045.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,113,200.00	2,287,200.00	704,487.64	2,287,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	580,917.00	613,164.00	108,020.04	613,164.00	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	(72,500.00)	155,000.00	0.00	155,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,781,142.00	5,149,314.41	1,170,855.00	5,149,314.41	0.00	0.0%
Communications		5900	248,926.00	531,423.00	117,898.31	531,423.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,613,656.00</b>	<b>9,853,264.80</b>	<b>2,235,340.86</b>	<b>9,853,264.80</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,375.00	0.00	1,375.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	49,270.00	13,850.00	49,270.00	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	297,560.00	15,109.28	297,560.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	348,205.00	28,959.28	348,205.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	2,483.00	19,733.00	0.00	19,733.00	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	1,401,642.00	1,438,404.00	175,892.00	1,438,404.00	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	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	364,013.00	361,860.00	229,165.00	361,860.00	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	27,910.00	27,910.00	0.00	27,910.00	0.00	0.0%
Other Debt Service - Principal		7439	88,099.00	136,448.00	0.00	136,448.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,884,147.00	1,984,355.00	405,057.00	1,984,355.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(78,518.00)	(65,588.00)	0.00	(65,588.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(78,518.00)	(65,588.00)	0.00	(65,588.00)	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			75,117,153.00	82,062,995.08	21,882,756.82	82,062,995.08	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments 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	83,481.00	83,480.50	83,481.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	83,481.00	83,480.50	83,481.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	83,481.00	83,480.50	83,481.00	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	6,363.71	6,363.71	6,388.67	6,388.67	24.96	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,363.71	6,363.71	6,388.67	6,388.67	24.96	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	58.29	58.29	58.29	58.29	0.00	0%
c. Special Education-NPS/LCI	0.21	0.21	0.21	0.21	0.00	0%
d. Special Education Extended Year	4.41	4.41	4.41	4.41	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	62.91	62.91	62.91	62.91	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,426.62	6,426.62	6,451.58	6,451.58	24.96	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	102.88	102.88	102.88	102.88	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	102.88	102.88	102.88	102.88	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	102.88	102.88	102.88	102.88	0.00	0%

	Object	Beginning Balances (Ref. Only)									
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
<b>A. BEGINNING CASH</b>			2,194,648.00	5,316,300.00	10,620,320.00	12,532,358.00	8,522,007.00	9,242,766.00	21,422,460.00	8,965,627.00	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		1,317,667.00	1,317,667.00	3,680,258.00	2,371,801.00	2,371,801.00	3,414,392.00	2,371,801.00	1,114,746.00	
	8020-8079		79,272.00	113,464.00	562,010.00	829,234.00	4,951,082.00	12,641,381.00	619,441.00	800,160.00	
	8080-8099										
	8100-8299			15,562.00	2,630,384.00	55,370.00	297,593.00	31,898.00	126,232.00	295,941.00	
	8300-8599			5,375.00	557,985.00	30,489.00	399,123.00	304,171.00	261,435.00	93,144.00	
	8600-8799		340,463.00	136,913.00	497,830.00	71,917.00	104,872.00	1,183,527.00	584,905.00	87,213.00	
	8910-8929										
	8930-8979			83,481.00							
<b>TOTAL RECEIPTS</b>			1,737,402.00	1,672,462.00	7,928,467.00	3,358,811.00	8,124,471.00	17,575,369.00	3,963,814.00	2,391,204.00	
<b>C. DISBURSEMENTS</b>											
	1000-1999		505,977.00	3,069,359.00	3,141,225.00	3,095,605.00	3,160,599.00	3,232,229.00	3,128,394.00	3,123,190.00	
	2000-2999		546,533.00	946,289.00	940,800.00	931,572.00	1,027,623.00	1,224,397.00	1,008,208.00	1,012,712.00	
	3000-3999		365,378.00	1,421,895.00	1,444,708.00	1,461,036.00	1,466,880.00	1,751,168.00	1,447,400.00	1,472,729.00	
	4000-4999		279,917.00	525,483.00	269,745.00	267,879.00	358,466.00		337,659.00	344,345.00	
	5000-5999		354,424.00	555,680.00	578,606.00	746,630.00	991,426.00		904,882.00	845,014.00	
	6000-6599			16,797.00	3,693.00	8,470.00	10,253.00		47,843.00	107,646.00	
	7000-7499		31,409.00	260,574.00	56,537.00	56,537.00	164,358.00				
	7600-7629										
	7630-7699										
<b>TOTAL DISBURSEMENTS</b>			2,083,638.00	6,796,077.00	6,435,314.00	6,567,729.00	7,179,605.00	6,207,794.00	6,874,386.00	6,905,636.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199					7,785.00					
	9200-9299		3,629,815.00	252,962.00	11,208.00	491,199.00	20,139.00	2,551.00	59,351.00	42,951.00	
	9310										
	9320										
	9330		(86.00)	441.00	1,545.00	1,906.00	17,838.00	(1,580.00)	6,670.00	4,760.00	
	9340										
	9490										
<b>SUBTOTAL</b>			0.00	3,629,729.00	253,403.00	12,753.00	500,890.00	37,977.00	971.00	66,021.00	47,711.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599		161,841.00	(224,232.00)	(406,132.00)	(356,148.00)	262,084.00	(811,148.00)	(337,718.00)	(140,051.00)	
	9610					1,500,000.00					
	9640			(9,950,000.00)					9,950,000.00		
	9650										
	9690					158,471.00					
<b>SUBTOTAL</b>			0.00	161,841.00	(10,174,232.00)	(406,132.00)	1,302,323.00	262,084.00	(811,148.00)	9,612,282.00	(140,051.00)
<u>Nonoperating</u>											
	9910										
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	3,467,888.00	10,427,635.00	418,885.00	(801,433.00)	(224,107.00)	812,119.00	(9,546,261.00)	187,762.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			3,121,652.00	5,304,020.00	1,912,038.00	(4,010,351.00)	720,759.00	12,179,694.00	(12,456,833.00)	(4,326,670.00)	
<b>F. ENDING CASH (A + E)</b>			5,316,300.00	10,620,320.00	12,532,358.00	8,522,007.00	9,242,766.00	21,422,460.00	8,965,627.00	4,638,957.00	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,638,957.00	12,356,072.00	8,734,847.00	705,183.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,469,515.00	426,924.00	426,924.00	776,726.00	9,408,775.00		30,468,997.00	30,468,997.00
Property Taxes	8020-8079	12,366,357.00	1,710,338.00		1,641,542.00			36,314,281.00	36,314,281.00
Miscellaneous Funds	8080-8099				(600,741.00)			(600,741.00)	(600,741.00)
Federal Revenue	8100-8299	89,558.00	125,344.00	386,343.00	765,326.00	798,544.00	0.17	5,618,095.17	5,618,095.17
Other State Revenue	8300-8599	173,983.00	261,435.00	68,253.00		5,210,082.00	0.01	7,365,475.01	7,365,475.01
Other Local Revenue	8600-8799	247,833.00	55,251.00	300,282.00	497,086.00	(9,299.00)	0.18	4,098,793.18	4,098,793.18
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							83,481.00	83,481.00
TOTAL RECEIPTS		14,347,246.00	2,579,292.00	1,181,802.00	3,079,939.00	15,408,102.00	0.36	83,348,381.36	83,348,381.36
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,213,922.00	3,181,840.00	3,173,787.00	1,131,153.00			33,157,280.00	33,157,280.00
Classified Salaries	2000-2999	1,181,199.00	1,029,051.00	1,044,667.00	1,016,047.00			11,909,098.00	11,909,098.00
Employee Benefits	3000-3999	1,463,401.00	1,466,279.00	1,764,297.00	4,661,624.00		1.00	20,186,796.00	20,186,796.00
Books and Supplies	4000-4999	334,151.00	371,131.00	427,970.00	1,172,838.00		0.28	4,689,584.28	4,689,584.28
Services	5000-5999	722,880.00	906,689.00	717,897.00	2,529,137.00		(0.20)	9,853,264.80	9,853,264.80
Capital Outlay	6000-6599	8,135.00	9,433.00	3,895.00	132,040.00			348,205.00	348,205.00
Other Outgo	7000-7499				1,349,352.00			1,918,767.00	1,918,767.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		6,923,688.00	6,964,423.00	7,132,513.00	11,992,191.00	0.00	1.08	82,062,995.08	82,062,995.08
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				(7,785.00)			0.00	
Accounts Receivable	9200-9299	12,876.00	161,156.00	(3,857.00)	(4,680,351.00)			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	5,121.00	(23,829.00)	(59.00)	(12,727.00)			0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		17,997.00	137,327.00	(3,916.00)	(4,700,863.00)	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(275,560.00)	(626,579.00)	2,075,037.00	678,606.00			0.00	
Due To Other Funds	9610				(1,500,000.00)			0.00	
Current Loans	9640				(12,000,000.00)			(12,000,000.00)	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690				(158,471.00)			0.00	
SUBTOTAL		(275,560.00)	(626,579.00)	2,075,037.00	(12,979,865.00)	0.00	0.00	(12,000,000.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		293,557.00	763,906.00	(2,078,953.00)	8,279,002.00	0.00	0.00	12,000,000.00	
E. NET INCREASE/DECREASE (B - C + D)		7,717,115.00	(3,621,225.00)	(8,029,664.00)	(633,250.00)	15,408,102.00	(0.72)	13,285,386.28	1,285,386.28
F. ENDING CASH (A + E)		12,356,072.00	8,734,847.00	705,183.00	71,933.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,480,034.28	

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	6,366.00	6,388.67		
	Charter School	102.00	102.88		
	<b>Total ADA</b>	<b>6,468.00</b>	<b>6,491.55</b>	<b>0.4%</b>	<b>Met</b>
1st Subsequent Year (2021-22)	District Regular	6,455.00	6,423.91		
	Charter School	103.00	111.83		
	<b>Total ADA</b>	<b>6,558.00</b>	<b>6,535.74</b>	<b>-0.3%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)	District Regular	6,348.00	6,295.97		
	Charter School	103.00	109.92		
	<b>Total ADA</b>	<b>6,451.00</b>	<b>6,405.89</b>	<b>-0.7%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)



**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	6,747	6,747		
Charter School	108	108		
<b>Total Enrollment</b>	<b>6,855</b>	<b>6,855</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	6,816	6,780		
Charter School	109	117		
<b>Total Enrollment</b>	<b>6,925</b>	<b>6,897</b>	<b>-0.4%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	6,703	6,645		
Charter School	109	115		
<b>Total Enrollment</b>	<b>6,812</b>	<b>6,760</b>	<b>-0.8%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA 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	6,210	6,575	
Charter School	85	90	
<b>Total ADA/Enrollment</b>	<b>6,295</b>	<b>6,665</b>	<b>94.4%</b>
Second Prior Year (2018-19)			
District Regular	6,269	6,629	
Charter School	105	110	
<b>Total ADA/Enrollment</b>	<b>6,374</b>	<b>6,739</b>	<b>94.6%</b>
First Prior Year (2019-20)			
District Regular	6,367	6,707	
Charter School	103	107	
<b>Total ADA/Enrollment</b>	<b>6,470</b>	<b>6,814</b>	<b>95.0%</b>
Historical Average Ratio:			94.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.2%</b>

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

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

Fiscal Year	Estimated P-2 ADA (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	6,389	6,747		
Charter School	103	108		
<b>Total ADA/Enrollment</b>	<b>6,492</b>	<b>6,855</b>	<b>94.7%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	6,424	6,780		
Charter School	112	117		
<b>Total ADA/Enrollment</b>	<b>6,536</b>	<b>6,897</b>	<b>94.8%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	6,296	6,645		
Charter School	110	115		
<b>Total ADA/Enrollment</b>	<b>6,406</b>	<b>6,760</b>	<b>94.8%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

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)	61,338,647.00		
1st Subsequent Year (2021-22)	62,155,093.00	67,259,835.00	8.2%	Not Met
2nd Subsequent Year (2022-23)	62,067,204.00	67,201,264.00	8.3%	Not Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

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

Budget Adoption assumed a 7.92% reduction which didn't transpire. Current and subsequent years assume a 0% COLA.

**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)	50,144,314.65	56,768,804.99	88.3%
Second Prior Year (2018-19)	51,320,799.09	58,445,100.41	87.8%
First Prior Year (2019-20)	52,256,306.20	59,114,729.56	88.4%
Historical Average Ratio:			88.2%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.2% to 91.2%</b>	<b>85.2% to 91.2%</b>	<b>85.2% to 91.2%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (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)	50,199,634.00	57,338,911.10	87.5%	Met
1st Subsequent Year (2021-22)	51,841,721.00	59,737,965.00	86.8%	Met
2nd Subsequent Year (2022-23)	53,225,760.50	61,473,438.50	86.6%	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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	3,898,785.00	5,618,095.17	44.1%	Yes
1st Subsequent Year (2021-22)	1,895,283.00	2,007,037.00	5.9%	Yes
2nd Subsequent Year (2022-23)	1,923,885.00	2,035,417.00	5.8%	Yes

**Explanation:**  
(required if Yes)

Increases in ongoing federal funding (Title funds, perkins)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	5,032,075.00	7,365,475.01	46.4%	Yes
1st Subsequent Year (2021-22)	5,088,628.00	6,465,820.00	27.1%	Yes
2nd Subsequent Year (2022-23)	5,108,780.00	6,075,821.00	18.9%	Yes

**Explanation:**  
(required if Yes)

The district received state COVID funding in the current year. Additionally, STRS Onbehalf was adusted to better align with prior year actuals.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	3,951,029.00	4,098,793.18	3.7%	No
1st Subsequent Year (2021-22)	3,443,286.00	3,563,074.00	3.5%	No
2nd Subsequent Year (2022-23)	3,452,682.00	3,524,434.00	2.1%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	2,129,733.00	4,689,584.28	120.2%	Yes
1st Subsequent Year (2021-22)	2,046,013.16	2,689,195.84	31.4%	Yes
2nd Subsequent Year (2022-23)	2,064,855.00	2,500,085.00	21.1%	Yes

**Explanation:**  
(required if Yes)

Because the 7.92% LCFF reduction did not occur, some of the draconian cuts done at budget adoption have been reinstated. 20/21 increases are due to COVID supplies.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	8,613,656.00	9,853,264.80	14.4%	Yes
1st Subsequent Year (2021-22)	8,511,470.00	9,362,186.00	10.0%	Yes
2nd Subsequent Year (2022-23)	8,630,365.00	9,776,439.00	13.3%	Yes

**Explanation:**  
(required if Yes)

20/21 has increased needs for software purchases. Out years have increases projected related to special education, mental health, repairs and utilities.

**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	12,881,889.00	17,082,363.36	32.6%	Not Met
1st Subsequent Year (2021-22)	10,427,197.00	12,035,931.00	15.4%	Not Met
2nd Subsequent Year (2022-23)	10,485,347.00	11,635,672.00	11.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	10,743,389.00	14,542,849.08	35.4%	Not Met
1st Subsequent Year (2021-22)	10,557,483.16	12,051,381.84	14.2%	Not Met
2nd Subsequent Year (2022-23)	10,695,220.00	12,276,524.00	14.8%	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)

Increases in ongoing federal funding (Title funds, perkins)

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

The district received state COVID funding in the current year. Additionally, STRS Onbehalf was adusted to better align with prior year actuals.

**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)

Because the 7.92% LCFF reduction did not occur, some of the draconian cuts done at budget adoption have been reinstated. 20/21 increases are due to COVID supplies.

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

20/21 has increased needs for software purchases. Out years have increases projected related to special education, mental health, repairs and utilities.

**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	2,253,514.59	2,561,859.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,341,182.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.5%	8.7%	5.1%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.2%</b>	<b>2.9%</b>	<b>1.7%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (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)	1,944,428.00	57,338,911.10	N/A	Met
1st Subsequent Year (2021-22)	(358,127.73)	59,737,965.00	0.6%	Met
2nd Subsequent Year (2022-23)	(2,727,931.50)	61,473,438.50	4.4%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

Ongoing cost increases (e.g. STRS, PERS, step and column) without increases to revenue put incredible pressures on districts to maintain an adequate program.



**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	7,844,432.27	Met
1st Subsequent Year (2021-22)	7,406,202.43	Met
2nd Subsequent Year (2022-23)	4,678,270.93	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	71,933.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	6,492	6,536	6,406
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

	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)	82,062,995.08	79,136,967.84	80,967,300.50
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)	82,062,995.08	79,136,967.84	80,967,300.50
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,461,889.85	2,374,109.04	2,429,019.02
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,461,889.85</b>	<b>2,374,109.04</b>	<b>2,429,019.02</b>

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

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

Reserve Amounts (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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	2,374,200.00	2,429,100.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,764,330.16	4,498,847.43	1,716,015.93
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	7,764,330.16	6,873,047.43	4,145,115.93
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.46%	8.69%	5.12%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,461,889.85</b>	<b>2,374,109.04</b>	<b>2,429,019.02</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(9,617,699.00)	(9,662,954.00)	0.5%	45,255.00	Met
1st Subsequent Year (2021-22)	(9,746,798.00)	(9,986,763.00)	2.5%	239,965.00	Met
2nd Subsequent Year (2022-23)	(10,355,528.00)	(10,529,714.00)	1.7%	174,186.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

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

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

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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	8	FD 01; OB 8XXX	OB 74XX	797,434
Certificates of Participation	20	FD 25 & 49; OB 8XXX	OB 74XX	5,866,001
General Obligation Bonds	23	FD 51, OB 8XXX	OB 74XX	57,392,303
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Varies	FD 01 & 13, OB 8XXX	FD 01 & 13, OB 2XXX	945,750

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
<b>TOTAL:</b>				65,001,488

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	116,009	164,358	164,358	164,358
Certificates of Participation	739,800	1,008,355	739,800	739,800
General Obligation Bonds	3,840,283	4,203,983	3,919,088	4,115,838
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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)
<b>Total Annual Payments:</b>	4,696,092	5,376,696	4,823,246	5,019,996
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The majority of the increases are related to GO Bonds which are funded by taxpayers. Payment schedules are known well in advance to insure the funds are available.

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

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

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

No

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

**Explanation:**  
(Required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	5,461,001.00	8,134,423.00
b. OPEB plan(s) fiduciary net position (if applicable)	2,609,926.00	2,570,153.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,851,075.00	5,564,270.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2018	Jun 30, 2020

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	474,389.00	474,389.00
1st Subsequent Year (2021-22)	541,522.00	541,522.00
2nd Subsequent Year (2022-23)	589,891.00	589,891.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	474,389.00	474,389.00
1st Subsequent Year (2021-22)	541,522.00	541,522.00
2nd Subsequent Year (2022-23)	589,891.00	589,891.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	39	38
1st Subsequent Year (2021-22)	44	44
2nd Subsequent Year (2022-23)	44	44

4. Comments:

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

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

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

No
----
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

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

n/a
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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	303.0	302.6	293.5	293.1

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

311,543
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7. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
4,310,374	4,741,411	5,215,553
Varies; Capped at \$14,489	Varies; Capped at \$15,938	Varies; Capped at \$17,531
2.5%	10.0%	10.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Included in Budget	508,986	494,661
n/a	1.5%	1.5%

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

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

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

**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	218.0	199.0	199.0	189.4

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

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

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

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

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

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

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

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

	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	Yes	Yes
1,716,771	1,716,771	1,716,771
Varies; Capped @ \$9,473	Varies; Capped @ \$9,473	Varies; Capped @ \$9,473
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?

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Included in Budget	178,079	180,278
n/a	1.6%	1.6%

**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
Yes	Yes	Yes

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?   
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	57.2	55.0	55.0	55.0

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

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**2020/21 Cafeteria Fund (Fund 13)**  
**Major changes from Adopted Budget to First Interim**

**Revenues**

	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
LCFF Sources	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ 640,000	\$ 650,000	\$ 10,000	
State Revenue	8300-8599	\$ 40,000	\$ 50,000	\$ 10,000	
Other Local Revenue	8600-8799	\$ 981,000	\$ 472,000	\$ (509,000)	1st Semester has been grab and go meals only.
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<u>\$ 1,661,000</u>	<u>\$ 1,172,000</u>	<u>\$ (489,000)</u>	

**Expenditures**

	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	
Classified Salaries	2000-2999	\$ 754,683	\$ 739,558	\$ (15,125)	Reduced need for substitutes and vacant positions not immediately filled.
Employee Benefits	3000-3999	\$ 233,291	\$ 232,018	\$ (1,273)	
Books and Supplies	4000-4999	\$ 599,000	\$ 500,000	\$ (99,000)	Food costs are lower due to the temporary cessation of a la carte.
Services and Other Operating Expenses	5000-5999	\$ 131,600	\$ (95,900)	\$ (227,500)	Contribution from CARES Act funding.
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ 78,518	\$ 65,588	\$ (12,930)	Indirects reduced as a result of lower expenses.
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<u>\$ 1,797,092</u>	<u>\$ 1,441,264</u>	<u>\$ (355,828)</u>	

<b>Net Increase/Decrease in Fund Balance</b>	<u>\$ (136,092)</u>	<u>\$ (269,264)</u>	<u>\$ (133,172)</u>	
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<b>Beginning Fund Balance, July 1</b>	<u>\$ 278,743</u>	<u>\$ 278,743</u>		
<b>Projected Ending Fund Balance, June 30</b>	<u>\$ 142,651</u>	<u>\$ 9,479</u>	<u>\$ (133,172)</u>	

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	640,000.00	650,000.00	1,353.89	650,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	40,000.00	50,000.00	(6,494.42)	50,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	981,000.00	472,000.00	7,846.03	472,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,661,000.00	1,172,000.00	2,705.50	1,172,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	754,683.00	739,558.00	221,389.47	739,558.00	0.00	0.0%
3) Employee Benefits		3000-3999	233,291.00	232,018.00	67,842.74	232,018.00	0.00	0.0%
4) Books and Supplies		4000-4999	599,000.00	500,000.00	72,632.72	500,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,600.00	(95,900.00)	23,965.55	(95,900.00)	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	78,518.00	65,588.00	0.00	65,588.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,797,092.00	1,441,264.00	385,830.48	1,441,264.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(136,092.00)	(269,264.00)	(383,124.98)	(269,264.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(136,092.00)	(269,264.00)	(383,124.98)	(269,264.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	278,742.78	278,742.78		278,742.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			278,742.78	278,742.78		278,742.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			278,742.78	278,742.78		278,742.78		
2) Ending Balance, June 30 (E + F1e)			142,650.78	9,478.78		9,478.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	142,650.78	9,478.78		9,478.78		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	640,000.00	650,000.00	1,353.89	650,000.00	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>640,000.00</b>	<b>650,000.00</b>	<b>1,353.89</b>	<b>650,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	40,000.00	50,000.00	(6,494.42)	50,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>40,000.00</b>	<b>50,000.00</b>	<b>(6,494.42)</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	975,000.00	460,000.00	1,123.24	460,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	547.84	5,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000.00	7,000.00	6,174.95	7,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>981,000.00</b>	<b>472,000.00</b>	<b>7,846.03</b>	<b>472,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,661,000.00</b>	<b>1,172,000.00</b>	<b>2,705.50</b>	<b>1,172,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	367,769.00	350,899.00	91,882.94	350,899.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	346,819.00	348,564.00	116,192.37	348,564.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,095.00	40,095.00	13,314.16	40,095.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>754,683.00</b>	<b>739,558.00</b>	<b>221,389.47</b>	<b>739,558.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,905.00	6,185.00	2,061.56	6,185.00	0.00	0.0%
PERS		3201-3202	105,148.00	105,148.00	34,339.28	105,148.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	55,516.00	54,176.00	15,234.42	54,176.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	48,394.00	48,394.00	13,119.32	48,394.00	0.00	0.0%
Unemployment Insurance		3501-3502	377.00	368.00	110.49	368.00	0.00	0.0%
Workers' Compensation		3601-3602	10,158.00	9,954.00	2,977.67	9,954.00	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	7,793.00	7,793.00	0.00	7,793.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>233,291.00</b>	<b>232,018.00</b>	<b>67,842.74</b>	<b>232,018.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,500.00	14,500.00	5,771.98	14,500.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	384.80	5,000.00	0.00	0.0%
Food		4700	585,500.00	480,500.00	66,475.94	480,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>599,000.00</b>	<b>500,000.00</b>	<b>72,632.72</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	10,000.00	78.24	10,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	110.50	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	4,100.00	4,100.00	1,176.18	4,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,000.00	17,000.00	2,497.35	17,000.00	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	72,500.00	(155,000.00)	0.00	(155,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,000.00	26,000.00	20,071.96	26,000.00	0.00	0.0%
Communications		5900	0.00	0.00	31.32	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>131,600.00</b>	<b>(95,900.00)</b>	<b>23,965.55</b>	<b>(95,900.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	78,518.00	65,588.00	0.00	65,588.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>78,518.00</b>	<b>65,588.00</b>	<b>0.00</b>	<b>65,588.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,797,092.00</b>	<b>1,441,264.00</b>	<b>385,830.48</b>	<b>1,441,264.00</b>		

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



**2020/21 Retiree Benefit Fund (Fund 71)**  
**Major changes from Adopted Budget to First Interim**

**Revenues**

	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
LCFF Sources	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 50,000	\$ 60,000	\$ 10,000	Increase in returns projected; however volatility is expected.
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<u>\$ 50,000</u>	<u>\$ 60,000</u>	<u>\$ 10,000</u>	

**Expenditures**

	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 8,000	\$ 15,000	\$ 7,000	Administrative Fees have increased substantially.
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Contribution to Restricted Funds	8980-8999	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<u>\$ 8,000</u>	<u>\$ 15,000</u>	<u>\$ 7,000</u>	

Net Increase/Decrease in Fund Balance	\$ 42,000	\$ 45,000	\$ 3,000	
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Beginning Fund Balance, July 1	\$ 2,570,153	\$ 2,570,153		
Projected Ending Fund Balance, June 30	<u>\$ 2,612,153</u>	<u>\$ 2,615,153</u>	<u>\$ 3,000</u>	

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	60,000.00	96,944.88	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	60,000.00	96,944.88	60,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,000.00	15,000.00	3,552.28	15,000.00	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			8,000.00	15,000.00	3,552.28	15,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			42,000.00	45,000.00	93,392.60	45,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			42,000.00	45,000.00	93,392.60	45,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,570,152.81	2,570,152.81		2,570,152.81	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)			2,570,152.81	2,570,152.81		2,570,152.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,570,152.81	2,570,152.81		2,570,152.81		
2) Ending Net Position, June 30 (E + F1e)			2,612,152.81	2,615,152.81		2,615,152.81		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			2,612,152.81	2,615,152.81		2,615,152.81		

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)
<b>OTHER LOCAL REVENUE</b>								
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								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,000.00	60,000.00	96,944.88	60,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			50,000.00	60,000.00	96,944.88	60,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			50,000.00	60,000.00	96,944.88	60,000.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	15,000.00	3,552.28	15,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			8,000.00	15,000.00	3,552.28	15,000.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			8,000.00	15,000.00	3,552.28	15,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

## Summary of Facilities Funds - 2020/21 First Interim Budget

### Revenues

	Object Codes	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve for Capital Outlay	Fund 49 Capital Projects Fund - Blended Component Units	Total
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	\$ -
State Revenue	8300-8599	\$ -	\$ -	\$ -	\$ -
Other Local Revenue	8600-8799	\$ 1,050,000	\$ 48,444	\$ 2,075,000	\$ 3,173,444
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	\$ -
Other Sources	8930-8979	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>		<b>\$ 1,050,000</b>	<b>\$ 48,444</b>	<b>\$ 2,075,000</b>	<b>\$ 3,173,444</b>

### Expenditures

	Object Codes	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve for Capital Outlay	Fund 49 Capital Projects Fund - Blended Component Units	Total
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 28,606	\$ -	\$ -	\$ 28,606
Employee Benefits	3000-3999	\$ 12,293	\$ -	\$ -	\$ 12,293
Books and Supplies	4000-4999	\$ 100	\$ -	\$ -	\$ 100
Services and Other Operating Expenses	5000-5999	\$ 53,750	\$ -	\$ 46,909	\$ 100,659
Capital Outlay	6000-6999	\$ -	\$ 119,699	\$ 750,000	\$ 869,699
Other Outgo	7100-7299	\$ 586,717	\$ -	\$ 131,638	\$ 718,355
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>		<b>\$ 681,466</b>	<b>\$ 119,699</b>	<b>\$ 928,547</b>	<b>\$ 1,729,712</b>

Net Increase/Decrease in Fund Balance	\$ 368,534	\$ (71,255)	\$ 1,146,453	\$ 1,443,732
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Beginning Fund Balance, July 1	\$ 3,134,690	\$ 195,004	\$ 5,916,820	\$ 9,246,514
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Projected Ending Fund Balance, June 30	\$ 3,503,224	\$ 123,749	\$ 7,063,273	\$ 10,690,246
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**2020/21 Capital Facilities Fund (Fund 25)**  
**Major Changes from Adopted Budget to First Interim**

<b>Revenues</b>					
	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 1,050,000	\$ 1,050,000	\$ -	
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 1,050,000</b>	<b>\$ 1,050,000</b>	<b>\$ -</b>	
<b>Expenditures</b>					
	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ 28,715	\$ 28,606	\$ (109)	
Employee Benefits	3000-3999	\$ 12,898	\$ 12,293	\$ (605)	
Books and Supplies	4000-4999	\$ 100	\$ 100	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 53,850	\$ 53,750	\$ (100)	
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299	\$ 604,232	\$ 586,717	\$ (17,515)	Refinancing of COP Debt
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 699,795</b>	<b>\$ 681,466</b>	<b>\$ (18,329)</b>	
<b>Net Increase/Decrease in Fund Balance</b>		<b>\$ 350,205</b>	<b>\$ 368,534</b>	<b>\$ 18,329</b>	
<b>Beginning Fund Balance, July 1</b>		<b>\$ 3,134,690</b>	<b>\$ 3,134,690</b>	<b>\$ -</b>	
<b>Projected Ending Fund Balance, June 30</b>		<b>\$ 3,484,895</b>	<b>\$ 3,503,224</b>	<b>\$ 18,329</b>	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050,000.00	1,050,000.00	397,715.66	1,050,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,050,000.00	1,050,000.00	397,715.66	1,050,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,715.00	28,606.00	9,535.20	28,606.00	0.00	0.0%
3) Employee Benefits		3000-3999	12,898.00	12,293.00	3,884.22	12,293.00	0.00	0.0%
4) Books and Supplies		4000-4999	100.00	100.00	0.00	100.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,850.00	53,750.00	0.00	53,750.00	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	604,232.00	586,717.00	0.00	586,717.00	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			699,795.00	681,466.00	13,419.42	681,466.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			350,205.00	368,534.00	384,296.24	368,534.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			350,205.00	368,534.00	384,296.24	368,534.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,134,690.11	3,134,690.11		3,134,690.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,134,690.11	3,134,690.11		3,134,690.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,134,690.11	3,134,690.11		3,134,690.11		
2) Ending Balance, June 30 (E + F1e)			3,484,895.11	3,503,224.11		3,503,224.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,484,895.11	3,503,224.11		3,503,224.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	50,000.00	50,000.00	5,018.66	50,000.00	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	1,000,000.00	1,000,000.00	392,697.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,050,000.00</b>	<b>1,050,000.00</b>	<b>397,715.66</b>	<b>1,050,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,050,000.00</b>	<b>1,050,000.00</b>	<b>397,715.66</b>	<b>1,050,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,715.00	28,606.00	9,535.20	28,606.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			28,715.00	28,606.00	9,535.20	28,606.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,513.00	5,921.00	1,973.80	5,921.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,196.00	2,184.00	724.32	2,184.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,789.00	3,259.00	1,053.10	3,259.00	0.00	0.0%
Unemployment Insurance		3501-3502	14.00	14.00	4.76	14.00	0.00	0.0%
Workers' Compensation		3601-3602	386.00	385.00	128.24	385.00	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	530.00	0.00	530.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			12,898.00	12,293.00	3,884.22	12,293.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	100.00	100.00	0.00	100.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			100.00	100.00	0.00	100.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100.00	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	53,750.00	53,750.00	0.00	53,750.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			53,850.00	53,750.00	0.00	53,750.00	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries 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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	322,538.00	137,504.00	0.00	137,504.00	0.00	0.0%
Other Debt Service - Principal		7439	281,694.00	449,213.00	0.00	449,213.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			604,232.00	586,717.00	0.00	586,717.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			699,795.00	681,466.00	13,419.42	681,466.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of 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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

**2019/20 Special Reserve Fund for Capital Outlay Projects (Fund 40)**  
**Major Changes from Adopted Budget to First Interim**

**Revenues**

	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 2,500	\$ 48,444	\$ 45,944	E Rate Reimbursement(s)
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 2,500</b>	<b>\$ 48,444</b>	<b>\$ 45,944</b>	

**Expenditures**

	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other	5000-5999	\$ -	\$ -	\$ -	
Operating Expenses					
Capital Outlay	6000-6999	\$ -	\$ 119,699	\$ 119,699	Reroof at Ponderosa
Other Outgo	7100-7299	\$ -	\$ -	\$ -	
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ 119,699</b>	<b>\$ 119,699</b>	

Net Increase/Decrease in Fund Balance	\$ 2,500	\$ (71,255)	\$ (73,755)	
Beginning Fund Balance, July 1	\$ 195,004	\$ 195,004		
Projected Ending Fund Balance, June 30	\$ 197,504	\$ 123,749		

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	48,444.00	15,195.29	48,444.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	48,444.00	15,195.29	48,444.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	119,699.00	111,991.07	119,699.00	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	119,699.00	111,991.07	119,699.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,500.00	(71,255.00)	(96,795.78)	(71,255.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,500.00	(71,255.00)	(96,795.78)	(71,255.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	195,004.00	195,004.00		195,004.00	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)			195,004.00	195,004.00		195,004.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,004.00	195,004.00		195,004.00		
2) Ending Balance, June 30 (E + F1e)			197,504.00	123,749.00		123,749.00		
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		9740	197,504.00	123,749.00		123,749.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,000.00	496.29	2,000.00	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	46,444.00	14,699.00	46,444.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,500.00	48,444.00	15,195.29	48,444.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,500.00	48,444.00	15,195.29	48,444.00		



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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	119,699.00	111,991.07	119,699.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>119,699.00</b>	<b>111,991.07</b>	<b>119,699.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>119,699.00</b>	<b>111,991.07</b>	<b>119,699.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of 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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

**2019/20 Capital Projects Fund for Blended Component Units (Fund 49)**  
**Major Changes from Adopted Budget to First Interim**

<b>Revenues</b>					
	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 2,075,000	\$ 2,075,000	\$ -	
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 2,075,000</b>	<b>\$ 2,075,000</b>	<b>\$ -</b>	
<b>Expenditures</b>					
	Object Codes	2020/21 Adopted Budget	2020/21 First Interim	Change	Description of Major Changes
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 35,000	\$ 46,909	\$ 11,909	Carrover from New Portables at Oak Ridge
Capital Outlay	6000-6999	\$ -	\$ 750,000	\$ 750,000	Joint Use with El Dorado Hills CSD
Other Outgo	7100-7299 7400-7499	\$ 135,568	\$ 131,638	\$ (3,930)	Refinancing of COP Debt
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 170,568</b>	<b>\$ 928,547</b>	<b>\$ 757,979</b>	
<b>Net Increase/Decrease in Fund Balance</b>		<b>\$ 1,904,432</b>	<b>\$ 1,146,453</b>	<b>\$ (757,979)</b>	
Beginning Fund Balance, July 1		\$ 5,916,820	\$ 5,916,820	\$ -	
Projected Ending Fund Balance, June 30		\$ 7,821,252	\$ 7,063,273	\$ (757,979)	

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,075,000.00	2,075,000.00	56,333.77	2,075,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,075,000.00	2,075,000.00	56,333.77	2,075,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,000.00	46,909.00	1,493.79	46,909.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	750,000.00	0.00	750,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	135,568.00	131,638.00	0.00	131,638.00	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			170,568.00	928,547.00	1,493.79	928,547.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,904,432.00	1,146,453.00	54,839.98	1,146,453.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,904,432.00	1,146,453.00	54,839.98	1,146,453.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,916,820.36	5,916,820.36		5,916,820.36	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)			5,916,820.36	5,916,820.36		5,916,820.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,916,820.36	5,916,820.36		5,916,820.36		
2) Ending Balance, June 30 (E + F1e)			7,821,252.36	7,063,273.36		7,063,273.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,821,252.36	7,063,273.36		7,063,273.36		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies 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	2,000,000.00	2,015,000.00	37,347.14	2,015,000.00	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	75,000.00	60,000.00	18,986.63	60,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,075,000.00	2,075,000.00	56,333.77	2,075,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,075,000.00	2,075,000.00	56,333.77	2,075,000.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	35,000.00	46,909.00	1,493.79	46,909.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			35,000.00	46,909.00	1,493.79	46,909.00	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	750,000.00	0.00	750,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>750,000.00</b>	<b>0.00</b>	<b>750,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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								
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	72,366.00	30,851.00	0.00	30,851.00	0.00	0.0%
Other Debt Service - Principal		7439	63,202.00	100,787.00	0.00	100,787.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>135,568.00</b>	<b>131,638.00</b>	<b>0.00</b>	<b>131,638.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>170,568.00</b>	<b>928,547.00</b>	<b>1,493.79</b>	<b>928,547.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds Proceeds from Sale of Bonds		8951	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,180,350.00	4,180,350.00	173,737.70	4,180,350.00	0.00	0.0%
5) TOTAL, REVENUES			4,180,350.00	4,180,350.00	173,737.70	4,180,350.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	4,178,983.00	4,203,983.00	2,849,818.72	4,203,983.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,178,983.00	4,203,983.00	2,849,818.72	4,203,983.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,367.00	(23,633.00)	(2,676,081.02)	(23,633.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,367.00	(23,633.00)	(2,676,081.02)	(23,633.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,180,059.87	3,180,059.87		3,180,059.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,180,059.87	3,180,059.87		3,180,059.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,180,059.87	3,180,059.87		3,180,059.87		
2) Ending Balance, June 30 (E + F1e)			3,181,426.87	3,156,426.87		3,156,426.87		
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			3,181,426.87	3,156,426.87		3,156,426.87		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,170,000.00	4,170,000.00	76,090.24	4,170,000.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	71,176.74	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	1,388.08	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	22,676.75	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	850.00	850.00	850.00	850.00	0.00	0.0%
Interest		8660	9,500.00	9,500.00	1,555.89	9,500.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,180,350.00	4,180,350.00	173,737.70	4,180,350.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			4,180,350.00	4,180,350.00	173,737.70	4,180,350.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	1,952,491.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	2,226,492.00	2,203,983.00	849,818.72	2,203,983.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			4,178,983.00	4,203,983.00	2,849,818.72	4,203,983.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			4,178,983.00	4,203,983.00	2,849,818.72	4,203,983.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		