

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

2020-21 Second Interim Report

REQUESTED BY:

Audrey Kilpatrick, Asst. Supt. Business/Operations

DEPARTMENT:

Business Services

MEETING DATE:

March 16, 2021

AGENDA ITEM AREA:

Action

ENCLOSURES:

Yes

FINANCIAL INPUT/SOURCE:

Included in Back Up

ROLL CALL REQUIRED:

No

BACKGROUND:

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. The certification shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (EC §33127).

In certifying the 2020-21 Second Interim report as positive, the Board confirms its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

RECOMMENDATION:

Administration recommends the Board of Trustees certify the Second Interim report as positive.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

The Second Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The Second Interim report covers the period of time from July 1 through January 31 each fiscal year and must be submitted to the county office of education no later than March 15.

BUDGET ASSUMPTIONS:

Planning Factors for Second Interim and MYPs:

The 2020-21 budget assumptions are used to prepare the 2020-21 Budget and multi-year projections for 2021-22 and 2022-23 fiscal years. Placer County Office of Education (PCOE) provides districts with a Common Message letter outlining basic assumptions for the Second Interim Budget. PCOE has recommended that each district use Cost of Living Adjustments (COLAs) as estimated by DOF and provided in the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator.

Additionally, PCOE is recommending the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. SSC and DOF are projecting significantly different COLA percentages for the 2022-23 budget year (DOF – 2.98%, SSC – 1.28%). The District will be using SSC's projection of 1.28% for the 2022-23 budget year in the MYP.

Every district receives differing amounts of revenue through the LCFF funding model depending upon their grade levels and unduplicated student percentage and has its own particular set of financial risk factors. It is important that all districts continue to assess their individual situations and plan accordingly to maintain fiscal solvency. Key planning factors for LEAs to incorporate into the 2020-21 budget and multiyear projections are listed on the next page and based on the latest information available.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2020-21 Second Interim Notes

GENERAL FUND BUDGET ASSUMPTIONS SECOND INTERIM AND MYP - Revenues

As noted at first interim, the second interim MYP projects an increase of 175 students in 2021-22, which will bring us up to actual 2019-20 enrollment. We increase an additional 144 students, or 2.0% growth, in 2022-23.

	19/20 Unaudited Actuals	20/21 Second Interim	21/22 Projection	22/23 Projection	
REVENUES					
Enrollment	7,209	7,034	7,209	7,353	Oct CALPADS for 19/20 & 20/21,
ADA Yield	96.4%	95.8%	96.0%	96.0%	5 Yr Ave Historical Rates
ADA	6,966	6,966	6,966	7,080	Enrollment X ADA Yield
% Increase (Decrease) Enrollment	1.8%	-2.4%	2.5%	2.0%	Assume flat enrollment from 19/20 for
# Increase (Decrease) Enrollment	128	(175)	175	144	
Funded ADA	6,947	6,947	6,947	7,061	20/21 & 21/22 Funded With 19/20
% Increase (Decrease) Funded ADA		0.0%	0.0%	1.6%	
# Increase (Decrease) Funded ADA	N/A	0.00	0.00	114.43	20/21 & 21/22 Funded With 19/20
Statutory COLA %	3.26%	2.31%	1.50%	0.00%	Per SSC Dartboard
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
COLA Suspension	0.00%	-2.31%	0.00%	0.00%	Per SSC Dartboard
Prior Year COLA Recognition	0.00%	0.00%	2.31%	0.00%	
Funded COLA %	3.26%	0.00%	3.84%	1.28%	Per SSC Dartboard
Base Grant - Grades K-3	\$7,702	\$7,702	\$7,998	\$8,100	Per LCFF Calculator
Base Grant - Grades 4-6	\$7,818	\$7,818	\$8,118	\$8,222	Per LCFF Calculator
Base Grant - Grades 7-8	\$8,050	\$8,050	\$8,359	\$8,466	Per LCFF Calculator
Base Grant - Grades 9-12	\$9,329	\$9,329	\$9,687	\$9,811	Per LCFF Calculator
Grade Span Funding (K-3 CSR & 9-12)	\$801	\$801	\$832	\$842	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%	100.00%	Per LCFF Calculator
LCFF Entitlement per ADA (Inc Supp \$)	9,143	9,243	9,613	9,755	Per LCFF Calculator
LCFF Funding - Base	\$1,085,347	\$60,268,532	\$62,567,079	\$64,397,715	Per LCFF Calculator
Property Tax change	2.68%	3.39%	0.00%	0.00%	19-20 P-2 Property Taxes
Est. Property Taxes	\$52,928,911	\$54,721,735	\$54,721,735	\$54,721,735	19-20 P-2 Property Taxes
LCFF Supplemental Funds	\$3,998,911	\$4,113,952	\$4,394,959	\$4,669,021	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	3.26%	0.00%	1.50%	1.28%	Per PCOE Common Msg, SSC Dartboard
Transfers In	33,886	13,500	-	-	Transfer from Fund 40
Lottery Unrestricted/ADA	\$149.00	\$150.00	\$150.00	\$150.00	Per SSC Dartboard
Lottery Restricted/ADA	\$48.00	\$49.00	\$49.00	\$49.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	\$32.18	\$32.18	\$32.18	\$32.18	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	\$61.94	\$61.94	\$61.94	\$61.94	Per SSC Dartboard

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

GENERAL FUND BUDGET ASSUMPTIONS SECOND INTERIM AND MYP – EXPENDITURES

	19/20 Unaudited Actuals	20/21 Second Interim	21/22 Projection	22/23 Projection	
EXPENDITURES					
Certificated New Positions - FTE	4.0	5.0	0.0	2.0	Based on Enrollment & Staffing Projections
Cert. New Positions - New Schools	0.5	4.0	2.6	1.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retire/Resignations - FTE	0.0	0.0	0.0	0.0	Based on Notifications
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	Based on Enrollment & Staffing Projections
Staffing Ratios:					
TK/Kindergarten	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.70%	1.55%	1.55%	1.55%	
Avg. teacher compensation	\$107,840	\$110,381	\$112,147	\$113,941	
Classified New Positions - FTE	0.0	1.3	0.0	0.0	
Classified New Positions - New Schools	0.0	4.2	10.5	0.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.40%	1.40%	1.40%	
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
CalPERS Employer Rate	19.721%	20.70%	23.00%	26.30%	Per SSC Dartboard - January Budget
Classified Total Statutory Benefits Rate	28.761%	29.75%	32.05%	35.35%	
CalSTRS Employer Rate	17.10%	16.15%	15.92%	18.00%	Per SSC Dartboard - January Budget
Certificated Total Statutory Benefits Rate	19.940%	19.00%	18.85%	20.85%	
Transfers Out	\$254,470	\$25,360	\$487,437	\$525,712	Adult Ed (\$25k), Cafeteria (all years but 20-21)
Contribution to RRM	\$2,313,776	\$2,313,776	\$2,313,776	\$2,313,776	3% of GF 18-19 Expenditures-2019-20 (STRS On-Behalf Excluded 20/21)
Designated for Economic Uncertainty	3%	3%	3%	3%	
Site Allocations:					
Elementary	\$47.00	\$47.00	\$47.00	\$47.00	
Middle School	\$58.50	\$58.50	\$58.50	\$58.50	
High School	\$83.75	\$83.75	\$83.75	\$83.75	
Lottery per teacher	\$500	\$500	\$500	\$500	Per Contract

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

PROPOSED BUDGET:

The 2020-21 Second Interim budget, presented below, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dashboard, FCMAT LCFF Calculator and PCOE Common Message.

	Second Interim		
	Unrestricted	Restricted	Combined
Revenues			
LCFF Funding - Base	60,268,532	1,087,024	61,355,556
LCFF Funding - Supplemental	4,113,952		4,113,952
Federal Revenue	-	9,085,214	9,085,214
State Revenue	1,301,379	5,708,601	7,009,980
Local Revenue	1,646,794	3,309,707	4,956,501
Total Revenue	67,330,657	19,190,546	86,521,203
Expenditures			
Certificated Salaries	28,356,117	5,650,174	34,006,291
Classified Salaries	6,073,739	3,886,631	9,960,370
Benefits	12,877,866	7,245,716	20,123,582
Books and Supplies	4,485,421	4,861,712	9,347,133
Other Services & Oper. Exp	5,685,992	3,759,740	9,445,732
Capital Outlay	50,000	349,836	399,836
Other Outgo 7xxx	230,075	2,004,220	2,234,295
Transfer of Indirect 73xx	(1,016,885)	1,011,127	(5,758)
Total Expenditures	56,742,325	28,769,156	85,511,481
Deficit/Surplus	10,588,332	(9,578,610)	1,009,722
Transfers In	13,500		13,500
Transfers out	(25,360)		(25,360)
Contributions to Restricted	(11,063,532)	11,063,532	-
Net increase (decrease) in Fund Balance	(487,060)	1,484,922	997,862
Beginning Balance	13,022,360	1,884,651	14,907,011
Ending Fund Balance	12,535,300	3,369,573	15,904,873
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Restricted-Federal/State/Local Programs			
Reserve - Designated Programs		3,369,573	3,369,573
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	2,566,105		2,566,105
Reserve-Start Up - High School 21/22	1,500,000		1,500,000
Reserve-One-Time Science Adoption 20/21	400,000		400,000
Reserve-Charter Technical Assistance	262,088		262,088
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	7,802,107		7,802,107
Total Ending Fund Balance	12,535,300	3,369,573	15,904,873

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

First Interim Budget vs. Second Interim Budget:

Each year our budget is revised as new information becomes available and assumptions are modified. The significant differences between the district's First Interim and Second Interim Budget are reflected in the table below and discussed with comments on the following pages.

	First Interim	Second Interim			2nd Interim vs 1st Interim 20-21 Variance
	2020-2021 Combined	Unrestricted	2020-2021 Restricted	Combined	
Revenues					
LCFF Funding - Base	61,355,556	60,268,532	1,087,024	61,355,556	-
LCFF Funding - Supplemental	3,952,174	4,113,952		4,113,952	161,778
Federal Revenue	6,825,536	-	9,085,214	9,085,214	2,259,678
State Revenue	6,661,067	1,301,379	5,708,601	7,009,980	348,913
Local Revenue	5,294,549	1,646,794	3,309,707	4,956,501	(338,048)
Total Revenue	84,088,882	67,330,657	19,190,546	86,521,203	2,432,321
Expenditures					
Certificated Salaries	34,246,370	28,356,117	5,650,174	34,006,291	(240,079)
Classified Salaries	10,105,172	6,073,739	3,886,631	9,960,370	(144,802)
Benefits	20,285,235	12,877,866	7,245,716	20,123,582	(161,653)
Books and Supplies	9,350,700	4,485,421	4,861,712	9,347,133	(3,567)
Other Services & Oper. Exp	9,181,942	5,685,992	3,759,740	9,445,732	263,790
Capital Outlay	290,539	50,000	349,836	399,836	109,297
Other Outgo 7xxx	2,234,295	230,075	2,004,220	2,234,295	-
Transfer of Indirect 73xx	(5,758)	(1,016,885)	1,011,127	(5,758)	-
Total Expenditures	85,688,495	56,742,325	28,769,156	85,511,481	(177,014)
Deficit/Surplus	(1,599,613)	10,588,332	(9,578,610)	1,009,722	2,609,335
Transfers In	-	13,500		13,500	13,500
Transfers out	(185,533)	(25,360)		(25,360)	160,173
Contributions to Restricted	-	(11,063,532)	11,063,532	-	-
Net increase (decrease) in Fund Balance	(1,785,146)	(487,060)	1,484,922	997,862	2,769,508
Beginning Balance	14,907,011	13,022,360	1,884,651	14,907,011	-
Ending Fund Balance	13,121,865	12,535,300	3,369,573	15,904,873	2,783,008
Components of Ending Fund Balance					
Nonspendable:					
Revolving Cash	5,000	5,000		5,000	-
Restricted-Federal/State/Local Programs					-
Reserve - Designated Programs	1,285,343		3,369,573	3,369,573	2,084,230
Unassigned/Unappropriated:					
Reserve-Economic Uncertainty @ 3%	2,576,221	2,566,105		2,566,105	(10,116)
Reserve-Start Up - High School 21/22	1,500,000	1,500,000		1,500,000	-
Reserve-One-Time Science Adoption 20/21	400,000	400,000		400,000	-
Reserve-Charter Technical Assistance	262,088	262,088		262,088	-
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	7,093,213	7,802,107		7,802,107	708,894
Total Ending Fund Balance	13,121,865	12,535,300	3,369,573	15,904,873	2,783,008

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2020-21 Second Interim Notes

Major Changes to Fund Balance since Adopted Budget - 2020-21 Second Interim Report

	Budgeted Fund Balance Decrease at First Interim	(\$1,785,146)
Revenues		
LCFF Funding - Supplemental - Due to increase in unduplicated rate to 36.7%		\$160,000
Federal Revenue - ESSER II Funding (CARES Funds)		\$2,260,000
State Revenue - 2018-19 and 2020-21 CTEIG Funding		\$350,000
Local Revenue		
Reduction in projected co-curricular revenues due to lack of activity	(285,000)	
Reduction in projected interest revenues	(100,000)	
SIG Employee Wellness grant	25,000	
Reimbursement for Maintenance projects from PCOE	15,000	
Reimbursement from Placer County for foster student transportation	10,000	
Total Local Revenue changes		(335,000)
Total Change in Revenues		2,435,000
Expenditures		
Certificated Salaries		
Reduction in teacher sub budgets	(105,000)	
Psychologist vacancy (filled with NPA)	(35,000)	
Eliminate half-year TBHS counselor budget (one-time funds)	(35,000)	
Reduction in athletics coaching stipends	(35,000)	
Salary docks for employees on leave	(20,000)	
Miscellaneous	(10,000)	
Total Certificated Salaries changes		(240,000)
Classified Salaries		
Hire half-year TBHS Registrar (one-time funds)	20,000	
Bus driver position control adjustments, reduction in substitute and overtime budgets	(50,000)	
Vacant Dispatcher/Trainer position (filled February 2021)	(20,000)	
Maintenance and custodial position control adjustments, reduction in substitute and overtime budgets	(25,000)	
Savings from Transportation Director and M&O Director vacancies	(40,000)	
Eliminate facility use overtime	(10,000)	
Salary docks for employees on leave	(10,000)	
Miscellaneous	(10,000)	
Total Classified Salaries changes		(145,000)
Benefits		
Statutory benefits related to changes above (vacancies, leaves, sub reductions)	(100,000)	
Health & Welfare budget changes (vacancies)	(60,000)	
Total Benefits		(160,000)

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

Expenditures (Continued)

Books and Supplies			
Reduction in co-curricular budgets	(185,000)		
2018-19 and 2020-21 CTEIG apportionment	250,000		
Increase in Supplemental budget due to increased revenues	160,000		
Net transfers to other objects	(305,000)		
Employee Wellness grant	15,000		
Medi-Cal Billing expenditures	30,000		
RDA Facilities expenditures	40,000		
Miscellaneous	(10,000)		
Total Books and Supplies		(5,000)	
Services & Other Operating Expenditures			
Decrease in nonpublic schools budget (reduced attendance)	(145,000)		
Reduction in co-curricular budgets	(100,000)		
Increase in property & liability insurance (Leaman Elementary)	75,000		
Medi-Cal Billing expenditures	75,000		
Net transfers from other objects	285,000		
2018-19 CTEIG apportionment	5,000		
Foster student transportation contract with Medicab	10,000		
RDA Facilities expenditures	20,000		
Updated utilities budgets	15,000		
Employee Wellness grant	10,000		
Miscellaneous	5,000		
Total Services and Other Operating Costs		255,000	
Capital Outlay			
2018-19 and 2020-21 CTEIG apportionment	80,000		
Net transfers from other objects	30,000		
Total Capital Outlay		110,000	
Total Change in Expenditures			(185,000)
Transfers In			5,000
Transfers Out - Eliminate contribution to Fund 13 (increased state/federal reimbursements)			(160,000)
		<i>Rounding</i>	1,992
Total Change in Budgeted Fund Balance			2,783,008
Budgeted Fund Balance Increase at Second Interim			997,862

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

	Second Interim 2020-2021 Combined	Projection 2021-2022 Combined	Projection 2022-23 Combined
Revenues			
LCFF Funding - Base	61,355,556	63,654,103	65,484,739
LCFF Funding - Supplemental	4,113,952	4,394,959	4,669,021
Federal Revenue	9,085,214	2,310,926	2,310,926
State Revenue	7,009,980	5,936,000	5,747,191
Local Revenue	4,956,501	5,049,252	5,049,252
Total Revenue	86,521,203	81,345,240	83,261,129
Expenditures			
Certificated Salaries	34,006,291	35,053,922	35,832,757
Classified Salaries	9,960,370	10,618,294	10,732,431
Benefits	20,123,582	20,702,043	22,067,575
Books and Supplies	9,347,133	3,608,211	3,398,086
Other Services & Oper. Exp	9,445,732	9,034,466	8,884,466
Capital Outlay	399,836	63,713	63,713
Other Outgo 7xxx	2,234,295	2,029,220	2,029,220
Transfer of Indirect 73xx	(5,758)	(5,758)	(5,758)
Total Expenditures	85,511,481	81,104,112	83,002,490
Deficit/Surplus	1,009,722	241,128	258,639
Transfers In	13,500	-	-
Transfers out	(25,360)	(487,437)	(525,712)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	997,862	(246,309)	(267,073)
Beginning Balance	14,907,011	15,904,873	15,658,564
Ending Fund Balance	15,904,873	15,658,564	15,391,491
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted-Federal/State/Local Programs			
Reserve - Designated Programs	3,369,573	3,313,147	3,419,528
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	2,566,105	2,447,746	2,505,846
Reserve-Start Up - High School 21/22	1,500,000	-	-
Reserve-One-Time Science Adoption 20/21	400,000	400,000	400,000
Reserve-Charter Technical Assistance	262,088	262,088	262,088
Reserve - Additional LCFF Supplemental Increase Spending	0	356,248	535,326
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	7,802,107	8,874,335	8,263,703
Total Ending Fund Balance	15,904,873	15,658,564	15,391,491

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES**

2020-21 Second Interim Notes

Multi-Year Projections 2020-21, 2021-22 and 2022-23 Budget Years:

The multi-year projections provide a view of the current year and subsequent two years' budgets. The multi-year projections are built on assumptions provided by PCOE Common Message, School Services of California, the 2020-21 State adopted budget, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

Beginning with the 2021-22 budget year, there is the addition of new staff for Twelve Bridges High School, opening in August 2021. Specifically, 12.50 FTE classified staffing and 3.0 FTE certificated staffing have been added for the new high school. Other operating cost increases associated with TBHS are property and liability insurance and utilities.

Local Control Funding Formula (LCFF)

The 2.31% statutory COLA was suspended in the 2020-21 adopted State budget. Additionally, the 2020-21 LCFF funding are held harmless and funded at the 2019-20 ADA amount. Therefore, the only change to LCFF funding that we will see this year is an increase of approximately \$160k to Supplemental funds due to a higher unduplicated count. The Governor's January budget proposal included a provision to fund both the 1.50% projected 2021-22 COLA and the unfunded 2.31% 2020-21 COLA, for a total increase of 3.84% in 2021-22. As discussed earlier, DOF and SSC are projecting significantly different COLAs in 2022-23 (DOF – 2.98%, SSC – 1.28%). At this time, we be using SSC's projection of 1.28% for 2022-23 in the MYP. We will review the 2021-22 and 2022-23 COLA projections with the Governor's 2021-22 May Revision update to determine if the projections need adjustment.

CalSTRS and CalPERS Employer Contributions

The 2020-21 state budget included some pension relief for public education employers; specifically a \$3.15 billion non-Prop 98 general fund payment on behalf of employers to the State's CalSTRS and CalPERS Schools Pool.

The CalSTRS employer contributions rates are as follows: 16.15% in 2020-21, 15.92% in 2021-22 and 18.4% in 2022-23. The CalPERS employer contributions rates are as follows: 20.7% in 2020-21, 23.0% in 2021-22 and 26.3% in 2022-23.

The CalSTRS and CalPERS additional costs associated with the employer rates increase over the next three years including the cumulative costs since the rates increased are as follows:

	2020-2021	2021-2022	2022-23
STRS Additional Costs (Savings) Per Year	\$ (323,060)	\$ (80,624)	888,652
PERS Additional Costs (Savings) Per Year	\$ 104,560	\$ 262,274	380,436
	\$ (218,500)	\$ 181,650	1,269,088
STRS Additional Costs - Cumulative (since 16/17)	\$ 1,593,471	\$ 1,512,847	2,401,499
PERS Additional Costs - Cumulative (since 16/17)	\$ 771,253	\$ 1,033,527	1,413,963
	\$ 2,364,724	\$ 2,546,374	3,815,462

Negotiations Update

Recent negotiated certificated and classified salary settlements for 2020-21 and 2021-22 are not included in the MYP. Once Board-approved, the associated costs will be included in the next budget reporting, 2020-21 Estimated Actuals/2021-22 Adopted Budget.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2020-21 Second Interim Notes

Property Taxes

Property taxes revenues have grown moderately for each of the past 5 years. In 2019-20, property tax revenues increased about 2.7% over the prior year and they are expected to increase another 3.4% in 2020-21. Because of the current uncertain fiscal climate, we are assuming no change in property taxes for the 2021-22 and 2022-23 fiscal years until we see continued reliable increases in property tax receipts.

Enrollment and ADA

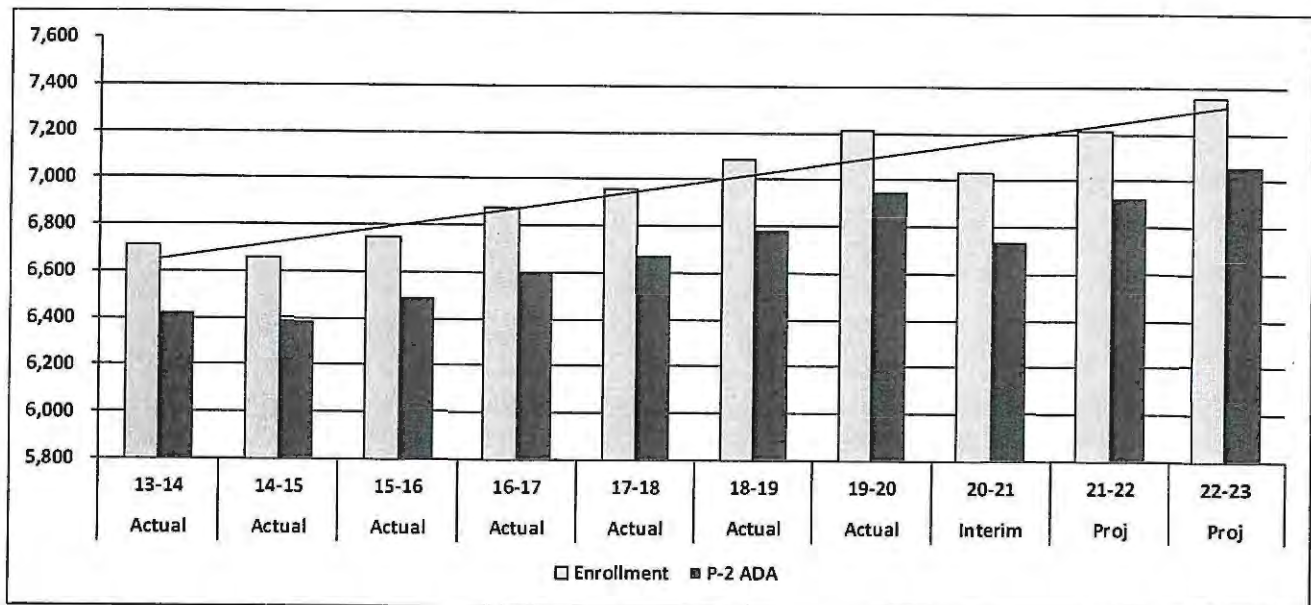
While enrollment has decreased by 175 in 2020-21, mainly due to students moving out of the area, to another district or home schooling during the COVID-19 pandemic, we are projecting that for 2021-22, enrollment will increase to at least the 2019-20 level of 7,209. An additional 2.0% increase of 144 students to 7,353, is projected for 2022-23.

If our actual 21-22 enrollment and ADA do not exceed our 2019-20 ADA, we will be subject to the normal hold harmless provision, meaning we would again be funded at 2019-20 ADA. Therefore, we are projecting our 2021-22 LCFF funding based on 2019-20 ADA of 6,947. For 2022-23, we are applying an ADA yield of 96.0%, which will result in ADA of 7,061—an increase of 114 ADA over 2021-22.

Enrollment and attendance information for the 2019-20 Unaudited Actuals, the current 2020-21 budget year and the next two budget years are listed below.

	19/20 Unaudited Actuals	20/21 Second Interim	21/22 Projection	22/23 Projection
REVENUES				
Enrollment	7,209	7,034	7,209	7,353
ADA Yield	96.4%	95.8%	96.0%	96.0%
ADA	6,966	6,966	6,966	7,080
% Increase (Decrease) Enrollment	1.8%	-2.4%	2.5%	2.0%
# Increase (Decrease) Enrollment	128	(175)	175	144
Funded ADA	6,947	6,947	6,947	7,061
% Increase (Decrease) Funded ADA		0.0%	0.0%	1.6%
# Increase (Decrease) Funded ADA	N/A	0.00	0.00	114.43

The following chart shows ten years of historical and three years of projected enrollment data:



**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2020-21 First Interim Budget to 2020-21 Second Budget is presented below:

<i>Contributions to Restricted Programs 2020-21 Second Interim vs First Interim</i>						
<u>Program</u>	<u>Resource</u>		<u>Second Interim</u>	<u>First Interim</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$1,801,426	\$1,883,864	(\$82,438)	Reduction in summer school budget, savings from position vacancies, reduction in sub budgets
Spec Ed Pre-School	3315	*	\$25,147	\$25,147	\$0	
Special Education	6500	*	\$7,381,780	\$7,529,969	(\$148,189)	Reduction in nonpublic schools (reduced attendance)
Routine Repair & Maintenance (RRM)	8150		\$2,205,179	\$2,205,179	\$0	
RDA Funds - Facilities	9030		(\$350,000)	(\$350,000)	\$0	Funded \$350k from restricted RDA facilities funds to RRM instead of unrestricted general fund
Total Contribution to Restricted Programs			<u>\$11,063,532</u>	<u>\$11,294,159</u>	<u>(\$230,627)</u>	
Total Special Ed Contribution			<u>\$ 9,208,353</u>	<u>\$ 9,438,980</u>	<u>(\$230,627)</u>	

Contribution to Routine Repair & Maintenance (RRM)

The State required contribution to RRM is funded through a combination of \$1,855,179 of unrestricted funds and \$350,000 of restricted RDA funds. The RRM contribution is budgeted at 3% of the District's 2019-20 expenditures and transfers out. The 2020-21 contribution will be recalculated at year-end based on 3% of actual 2020-21 general fund expenditures and transfers out, and adjusted accordingly.

Cash

As a significant portion of our State funding is from property taxes and those payments are apportioned by the State only three times a year, the District must use short-term TRANS (Tax Revenue Anticipation Notes) borrowing to provide General Fund cash flow support during the remaining nine non-apportionment months.

In 2020-21, the District is using a \$14 million TRANS borrowing to provide cash flow support from October through June. Without a TRANS issuance, we historically experience a negative General Fund cash balance for the two to three months preceding our property tax payments each year in December. This is typical of districts that rely on property taxes to backfill LCFF funding. The District plans to continue to participate in TRANS borrowing for any fiscal years where the District General Fund is dependent upon cash flow needs.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

COMPONENTS OF ENDING FUND BALANCE

Details of the Components of Ending Fund Balance for 2020-21, 2021-22 and 2022-23 are listed below:

	Second Interim 2020-2021 Combined	Projection 2021-2022 Combined	Projection 2022-23 Combined
Ending Fund Balance	15,904,873	15,658,564	15,391,491
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted-Federal/State/Local Programs			
Reserve - Designated Programs	3,369,573	3,313,147	3,419,528
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	2,566,105	2,447,746	2,505,846
Reserve-Start Up - High School 21/22	1,500,000	-	-
Reserve-One-Time Science Adoption 20/21	400,000	400,000	400,000
Reserve-Charter Technical Assistance	262,088	262,088	262,088
Reserve - Additional LCFF Supplemental Increase Spending	0	356,248	535,326
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	7,802,107	8,874,335	8,263,703
Total Ending Fund Balance	15,904,873	15,658,564	15,391,491

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted or unassigned/unappropriated*. For the 2020-21 budget year and next two budget years, the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Along with this reserve, the district is reserving funds for one-time startup costs associated with Twelve Bridges High School in 2021-22, a one-time science textbook adoption, charter technical assistance, and a reserve for additional required supplemental funds spending increases. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

Placer County Office of Education and The Common Message continues to reinforce the need for adequate reserve levels. Given the current health and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees. Districts' attention should be on maximizing the use of the one-time federal CARES Act funds due to the restrictive nature of those funds for the 2020-21 fiscal year, thereby reserving local and unrestricted funds to address the potential impact of possible deteriorating revenues in 2021-22 and 2022-23.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

DISTRICT OTHER FUNDS

Included below are the other Funds of the District. The budgets have been updated to reflect budget adjustments up to the Second Interim reporting period.

	2020-21 SECOND INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,908	\$ 108,400	\$ 108,400	\$ 22,908
Fund 12 - Child Development Fund	\$ 10,854	\$ -	\$ -	\$ 10,854
Fund 13 - Cafeteria Fund	\$ 14,219	\$ 2,388,422	\$ 2,041,505	\$ 361,136
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 720,056	\$ 7,000	\$ -	\$ 727,056
Fund 21 & 22 - Building Fund	\$ 60,339,972	\$ 30,960,544	\$ 80,289,522	\$ 11,010,994
Fund 25 - Capital Facilities Fund	\$ 358,389	\$ 999,078	\$ 508,261	\$ 849,206
Fund 35 - County Schools Facilities Fund	\$ 3,104,257	\$ 3,097,171	\$ 6,164,559	\$ 36,869
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 50,087	\$ -	\$ 13,500	\$ 36,587
Fund 49 - Debt Service Fund for Blended Component Units	\$ 8,735,852	\$ 9,909,771	\$ 7,195,232	\$ 11,450,391
Fund 71 - Retiree Benefit Fund	\$ 7,264	\$ 125	\$ -	\$ 7,389
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 165,080	\$ 2,500	\$ -	\$ 167,580

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

Signed: _____

Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: _____

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: Carrie Carlson

Telephone: 916-645-6350

Title: Director of Business Services

E-mail: ccarlson@wusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
Form	Description				
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund			G	
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2020-21 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
A. REVENUES								
1) LCFF Sources		8010-8099	59,363,324.00	64,220,706.00	37,520,138.26	64,382,484.00	161,778.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,342,863.00	1,301,379.00	667,521.74	1,301,379.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,993,912.00	2,016,957.00	305,919.04	1,646,794.00	(370,163.00)	-18.4%
5) TOTAL, REVENUES			62,700,099.00	67,539,042.00	38,493,579.04	67,330,657.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,938,761.00	28,627,008.00	16,136,070.72	28,356,117.00	270,891.00	0.9%
2) Classified Salaries		2000-2999	6,283,168.00	6,204,042.00	3,378,610.76	6,073,739.00	130,303.00	2.1%
3) Employee Benefits		3000-3999	13,133,387.00	13,053,505.00	7,339,258.98	12,877,866.00	175,639.00	1.3%
4) Books and Supplies		4000-4999	2,836,680.00	4,579,952.00	1,085,315.40	4,485,421.00	94,531.00	2.1%
5) Services and Other Operating Expenditures		5000-5999	5,336,507.00	5,667,175.00	2,655,319.50	5,685,992.00	(18,817.00)	-0.3%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	230,075.00	230,075.00	204,975.50	230,075.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(946,411.00)	(1,166,569.00)	0.00	(1,016,885.00)	(149,684.00)	12.8%
9) TOTAL, EXPENDITURES			55,862,167.00	57,245,188.00	30,699,550.86	56,742,325.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			6,837,932.00	10,293,854.00	7,794,028.18	10,588,332.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	4,000.00	13,500.00	13,500.00	New
b) Transfers Out		7600-7629	345,360.00	185,533.00	0.00	25,360.00	160,173.00	86.3%
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	(11,327,006.00)	(11,294,159.00)	0.00	(11,063,532.00)	230,627.00	-2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,672,366.00)	(11,479,692.00)	4,000.00	(11,075,392.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,834,434.00)	(1,185,838.00)	7,798,028.18	(487,060.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,123,570.00	13,022,360.00		13,022,360.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,123,570.00	13,022,360.00		13,022,360.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,123,570.00	13,022,360.00		13,022,360.00		
2) Ending Balance, June 30 (E + F1e)			5,289,136.00	11,836,522.00		12,535,300.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	2,388,371.00	2,508,567.00		2,576,221.00		
Unassigned/Unappropriated Amount		9790	2,895,765.00	9,322,955.00		9,954,079.00		

2020-21 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	18,643,677.00	22,434,670.00	13,040,720.00	22,596,448.00	161,778.00	0.7%
Education Protection Account State Aid - Current Year		8012	1,398,865.00	1,393,136.00	696,568.00	1,393,136.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	777,695.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	331,566.00	332,958.00	170,293.00	332,958.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	33.00	34.00	93,601.08	34.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	48,047,247.00	50,137,204.00	27,646,476.54	50,137,204.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,085,803.00	1,170,621.00	1,158,867.82	1,170,621.00	0.00	0.0%
Prior Years' Taxes		8043	8,548.00	8,001.00	5,374.19	8,001.00	0.00	0.0%
Supplemental Taxes		8044	660,827.00	605,538.00	439,076.67	605,538.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,944,243.00	2,107,117.00	0.00	2,107,117.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	850,644.00	360,262.00	287,754.96	360,262.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			72,971,453.00	78,549,541.00	44,316,427.26	78,711,319.00	161,778.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,608,129.00)	(14,328,835.00)	(6,796,289.00)	(14,328,835.00)	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			59,363,324.00	64,220,706.00	37,520,138.26	64,382,484.00	161,778.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

2020-21 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000
Form 011

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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	285,021.00	285,021.00	286,380.00	285,021.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,057,842.00	1,016,358.00	381,141.74	1,016,358.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,342,863.00	1,301,379.00	667,521.74	1,301,379.00	0.00	0.0%

2020-21 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	(10,000.00)	(10,000.00)	29.00	(10,000.00)	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	85,000.00	25,000.00	7,897.28	20,000.00	(5,000.00)	-20.0%
Interest		8660	970,912.00	970,912.00	71,286.72	870,912.00	(100,000.00)	-10.3%
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	40,000.00	8,000.00	9,696.24	8,000.00	0.00	0.0%
Interagency Services		8677	248,000.00	248,000.00	0.00	248,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	660,000.00	775,045.00	217,009.80	509,882.00	(265,163.00)	-34.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,993,912.00	2,016,957.00	305,919.04	1,646,794.00	(370,163.00)	-18.4%
TOTAL, REVENUES			62,700,099.00	67,539,042.00	38,493,579.04	67,330,657.00	(208,385.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	24,543,525.00	24,119,707.00	13,646,685.69	23,915,202.00	204,505.00	0.8%
Certificated Pupil Support Salaries		1200	1,499,580.00	1,507,822.00	811,247.38	1,431,028.00	76,794.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,844,240.00	2,948,063.00	1,662,414.80	2,958,471.00	(10,408.00)	-0.4%
Other Certificated Salaries		1900	51,416.00	51,416.00	15,722.85	51,416.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,938,761.00	28,627,008.00	16,136,070.72	28,356,117.00	270,891.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	292,290.00	296,689.00	147,710.59	285,170.00	11,519.00	3.9%
Classified Support Salaries		2200	2,074,264.00	2,007,244.00	1,010,783.14	1,892,374.00	114,870.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	607,344.00	586,915.00	323,647.83	540,552.00	46,363.00	7.9%
Clerical, Technical and Office Salaries		2400	2,818,819.00	2,829,262.00	1,630,063.94	2,870,012.00	(40,750.00)	-1.4%
Other Classified Salaries		2900	490,451.00	483,932.00	266,405.26	485,631.00	(1,699.00)	-0.4%
TOTAL, CLASSIFIED SALARIES			6,283,168.00	6,204,042.00	3,378,610.76	6,073,739.00	130,303.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,528,428.00	4,528,071.00	2,510,604.62	4,465,225.00	62,846.00	1.4%
PERS		3201-3202	1,121,772.00	1,174,308.00	663,927.94	1,166,537.00	7,771.00	0.7%
OASDI/Medicare/Alternative		3301-3302	902,781.00	882,648.00	487,554.63	870,185.00	12,463.00	1.4%
Health and Welfare Benefits		3401-3402	5,476,647.00	5,343,542.00	3,038,092.88	5,254,867.00	88,675.00	1.7%
Unemployment Insurance		3501-3502	17,327.00	17,069.00	9,532.02	16,882.00	187.00	1.1%
Workers' Compensation		3601-3602	465,837.00	459,887.00	256,991.67	454,270.00	5,617.00	1.2%
OPEB, Allocated		3701-3702	181,444.00	196,397.00	102,851.48	189,979.00	6,418.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	439,151.00	451,583.00	269,703.74	459,921.00	(8,338.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS			13,133,387.00	13,053,505.00	7,339,258.98	12,877,866.00	175,639.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	458,000.00	747,624.00	148,125.15	747,624.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	111,443.00	119,274.00	111,557.00	(114.00)	-0.1%
Materials and Supplies		4300	2,259,680.00	3,522,128.00	711,789.81	3,393,767.00	128,361.00	3.6%
Noncapitalized Equipment		4400	118,500.00	198,757.00	106,126.44	232,473.00	(33,716.00)	-17.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,836,680.00	4,579,952.00	1,085,315.40	4,485,421.00	94,531.00	2.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,534.00	69,229.00	47,545.40	71,146.00	(1,917.00)	-2.8%
Dues and Memberships		5300	45,542.00	50,719.00	43,118.37	51,188.00	(469.00)	-0.9%
Insurance		5400-5450	776,858.00	776,858.00	11,390.00	852,472.00	(75,614.00)	-9.7%
Operations and Housekeeping Services		5500	1,990,000.00	1,990,000.00	1,187,483.16	1,998,317.00	(8,317.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,891.00	166,210.00	66,941.36	170,558.00	(4,348.00)	-2.6%
Transfers of Direct Costs		5710	(3,500.00)	(5,113.00)	0.00	(5,113.00)	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	2,211,582.00	2,476,672.00	1,137,695.70	2,416,824.00	59,848.00	2.4%
Communications		5900	142,600.00	142,600.00	61,145.51	130,600.00	12,000.00	8.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,336,507.00	5,667,175.00	2,555,319.50	5,685,992.00	(18,817.00)	-0.3%

2020-21 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	(99.00)	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Dther	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	205,075.00	205,075.00	205,074.50	205,075.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			230,075.00	230,075.00	204,975.50	230,075.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(940,653.00)	(1,160,811.00)	0.00	(1,011,127.00)	(149,684.00)	12.9%
Transfers of Indirect Costs - Interfund		7350	(5,758.00)	(5,758.00)	0.00	(5,758.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(946,411.00)	(1,166,569.00)	0.00	(1,016,885.00)	(149,684.00)	12.8%
TOTAL, EXPENDITURES			55,862,167.00	57,245,188.00	30,699,550.86	56,742,325.00	502,863.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	4,000.00	13,500.00	13,500.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	4,000.00	13,500.00	13,500.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	320,000.00	160,173.00	0.00	0.00	160,173.00	100.0%
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			345,360.00	185,533.00	0.00	25,360.00	160,173.00	86.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(11,327,006.00)	(11,294,159.00)	0.00	(11,063,532.00)	230,627.00	-2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,327,006.00)	(11,294,159.00)	0.00	(11,063,532.00)	230,627.00	-2.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,672,366.00)	(11,479,692.00)	4,000.00	(11,075,392.00)	404,300.00	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,041,329.00	1,087,024.00	0.00	1,087,024.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,034,583.00	6,825,536.00	3,907,864.53	9,085,214.00	2,259,678.00	33.1%
3) Other State Revenue		8300-8599	4,792,580.00	5,359,688.00	1,296,535.51	5,708,601.00	348,913.00	6.5%
4) Other Local Revenue		8600-8799	3,404,677.00	3,277,592.00	1,849,956.19	3,309,707.00	32,115.00	1.0%
5) TOTAL, REVENUES			12,273,169.00	16,549,840.00	7,054,356.23	19,190,546.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,311,553.00	5,619,362.00	3,345,508.15	5,650,174.00	(30,812.00)	-0.5%
2) Classified Salaries		2000-2999	3,853,996.00	3,901,130.00	2,168,286.00	3,886,631.00	14,499.00	0.4%
3) Employee Benefits		3000-3999	7,335,795.00	7,231,730.00	2,310,224.11	7,245,716.00	(13,986.00)	-0.2%
4) Books and Supplies		4000-4999	1,633,732.00	4,770,748.00	3,255,604.76	4,861,712.00	(90,964.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	2,402,758.00	3,514,767.00	1,832,342.05	3,759,740.00	(244,973.00)	-7.0%
6) Capital Outlay		6000-6999	97,547.00	240,539.00	226,031.56	349,836.00	(109,297.00)	-45.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,828,806.00	2,004,220.00	(44,547.00)	2,004,220.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	940,653.00	1,160,811.00	0.00	1,011,127.00	149,684.00	12.9%
9) TOTAL, EXPENDITURES			23,404,840.00	28,443,307.00	13,093,449.63	28,769,156.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(11,131,671.00)	(11,893,467.00)	(6,039,093.40)	(9,578,610.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	11,327,006.00	11,294,159.00	0.00	11,063,532.00	(230,627.00)	-2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,327,006.00	11,294,159.00	0.00	11,063,532.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,335.00	(599,308.00)	(6,039,093.40)	1,484,922.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,019,987.00	1,884,651.00		1,884,651.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,019,987.00	1,884,651.00		1,884,651.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,019,987.00	1,884,651.00		1,884,651.00		
2) Ending Balance, June 30 (E + F1e)			1,215,322.00	1,285,343.00		3,369,573.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,215,322.00	1,285,343.00		3,369,573.00		
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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,041,329.00	1,087,024.00	0.00	1,087,024.00	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			1,041,329.00	1,087,024.00	0.00	1,087,024.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,249,723.00	1,243,400.00	0.00	1,243,400.00	0.00	0.0%
Special Education Discretionary Grants		8182	131,164.00	133,085.00	55.00	133,085.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	674,496.00	835,995.00	327,310.68	835,995.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	141,159.00	177,525.00	72,097.58	177,525.00	0.00	0.0%

2020-21 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	61,571.00	107,632.00	22,025.32	107,632.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	156,120.00	277,747.00	50,504.93	277,747.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	156,120.00	277,747.00	50,504.93	277,747.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	38,766.00	38,766.00	(315.45)	38,770.00	4.00	0.0%
All Other Federal Revenue	All Other	8290	581,584.00	4,011,386.00	3,436,186.47	6,271,060.00	2,259,674.00	56.3%
TOTAL, FEDERAL REVENUE			3,034,583.00	6,825,536.00	3,907,864.53	9,085,214.00	2,259,678.00	33.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	373,356.00	304,216.00	(14,052.25)	304,216.00	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	439,394.00	510,186.00	312,460.93	510,186.00	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	64,205.00	77,545.00	211,747.83	426,458.00	348,913.00	449.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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%
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	3,915,625.00	4,467,741.00	786,379.00	4,467,741.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,792,580.00	5,359,688.00	1,296,535.51	5,708,601.00	348,913.00	6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	350,000.00	350,000.00	221,762.51	350,000.00	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	35,625.00	20,624.56	35,625.00	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	26,837.00	38,220.00	33,032.85	78,557.00	40,337.00	105.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,027,840.00	2,853,747.00	1,574,536.27	2,845,525.00	(8,222.00)	-0.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,404,677.00	3,277,592.00	1,849,956.19	3,309,707.00	32,115.00	1.0%
TOTAL, REVENUES			12,273,169.00	16,549,840.00	7,054,356.23	19,190,546.00	2,640,706.00	16.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,497,021.00	4,727,243.00	2,813,502.31	4,758,002.00	(30,759.00)	-0.7%
Certificated Pupil Support Salaries		1200	334,340.00	319,749.00	183,686.96	319,749.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	251,216.00	335,494.00	207,015.22	335,494.00	0.00	0.0%
Other Certificated Salaries		1900	228,976.00	236,876.00	141,303.66	236,929.00	(53.00)	0.0%
TOTAL, CERTIFICATED SALARIES			5,311,553.00	5,619,362.00	3,345,508.15	5,650,174.00	(30,812.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,371,372.00	2,230,369.00	1,181,830.39	2,187,311.00	43,058.00	1.9%
Classified Support Salaries		2200	699,125.00	715,542.00	415,007.80	713,939.00	1,603.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	602,602.00	609,736.00	372,710.75	624,736.00	(15,000.00)	-2.5%
Clerical, Technical and Office Salaries		2400	151,320.00	261,034.00	152,208.47	267,524.00	(6,490.00)	-2.5%
Other Classified Salaries		2900	29,577.00	84,449.00	46,528.59	93,121.00	(8,672.00)	-10.3%
TOTAL, CLASSIFIED SALARIES			3,853,996.00	3,901,130.00	2,168,286.00	3,886,631.00	14,499.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,136,535.00	4,058,409.00	523,595.28	4,062,520.00	(4,111.00)	-0.1%
PERS		3201-3202	747,974.00	692,948.00	398,944.84	697,205.00	(4,257.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	354,558.00	360,007.00	203,944.01	361,929.00	(1,922.00)	-0.5%
Health and Welfare Benefits		3401-3402	1,885,406.00	1,887,998.00	1,047,146.46	1,889,776.00	(1,778.00)	-0.1%
Unemployment Insurance		3501-3502	4,442.00	4,589.00	2,662.93	5,044.00	(455.00)	-9.9%
Workers' Compensation		3601-3602	119,308.00	122,957.00	71,536.46	123,769.00	(812.00)	-0.7%
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	87,572.00	104,822.00	62,394.13	105,473.00	(651.00)	-0.6%
TOTAL, EMPLOYEE BENEFITS			7,335,795.00	7,231,730.00	2,310,224.11	7,245,716.00	(13,986.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	373,356.00	604,367.00	386,110.33	609,367.00	(5,000.00)	-0.8%
Books and Other Reference Materials		4200	0.00	30,000.00	25,340.91	30,000.00	0.00	0.0%
Materials and Supplies		4300	1,214,376.00	3,422,566.00	2,137,290.45	3,409,804.00	12,762.00	0.4%
Noncapitalized Equipment		4400	46,000.00	713,815.00	706,863.07	812,541.00	(98,726.00)	-13.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,633,732.00	4,770,748.00	3,255,604.76	4,861,712.00	(90,964.00)	-1.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	67,487.00	260,115.00	19,185.56	260,914.00	(799.00)	-0.3%
Dues and Memberships		5300	140.00	596.00	1,158.00	1,368.00	(772.00)	-129.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	7,924.13	11,520.00	(9,520.00)	-476.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,144.00	103,428.00	133,018.97	186,241.00	(82,813.00)	-80.1%
Transfers of Direct Costs		5710	3,500.00	5,113.00	0.00	5,113.00	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	2,253,987.00	3,087,278.00	1,606,038.00	3,143,098.00	(55,820.00)	-1.8%
Communications		5900	7,500.00	56,237.00	65,017.39	151,486.00	(95,249.00)	-169.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,402,758.00	3,514,767.00	1,832,342.05	3,759,740.00	(244,973.00)	-7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	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	97,547.00	240,539.00	226,031.56	349,836.00	(109,297.00)	-45.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			97,547.00	240,539.00	226,031.56	349,836.00	(109,297.00)	-45.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	62,000.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,766,806.00	2,004,220.00	(44,547.00)	2,004,220.00	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	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		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,828,806.00	2,004,220.00	(44,547.00)	2,004,220.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	940,653.00	1,160,811.00	0.00	1,011,127.00	149,684.00	12.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			940,653.00	1,160,811.00	0.00	1,011,127.00	149,684.00	12.9%
TOTAL, EXPENDITURES			23,404,840.00	28,443,307.00	13,093,449.63	28,769,156.00	(325,849.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	11,327,006.00	11,294,159.00	0.00	11,063,532.00	(230,627.00)	-2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			11,327,006.00	11,294,159.00	0.00	11,063,532.00	(230,627.00)	-2.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,327,006.00	11,294,159.00	0.00	11,063,532.00	230,627.00	-2.0%

2020-21 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	60,404,653.00	65,307,730.00	37,520,138.26	65,469,508.00	161,778.00	0.2%
2) Federal Revenue		8100-8299	3,034,583.00	6,825,536.00	3,907,864.53	9,085,214.00	2,259,678.00	33.1%
3) Other State Revenue		8300-8599	6,135,443.00	6,661,067.00	1,964,057.25	7,009,980.00	348,913.00	5.2%
4) Other Local Revenue		8600-8799	5,398,589.00	5,294,549.00	2,155,875.23	4,956,501.00	(338,048.00)	-6.4%
5) TOTAL, REVENUES			74,973,268.00	84,088,882.00	45,547,935.27	86,521,203.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	34,250,314.00	34,246,370.00	19,481,578.87	34,006,291.00	240,079.00	0.7%
2) Classified Salaries		2000-2999	10,137,164.00	10,105,172.00	5,546,896.76	9,960,370.00	144,802.00	1.4%
3) Employee Benefits		3000-3999	20,469,182.00	20,285,235.00	9,649,483.09	20,123,582.00	161,653.00	0.8%
4) Books and Supplies		4000-4999	4,470,412.00	9,350,700.00	4,340,920.16	9,347,133.00	3,567.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,739,265.00	9,181,942.00	4,387,661.55	9,445,732.00	(263,790.00)	-2.9%
6) Capital Outlay		6000-6999	147,547.00	290,539.00	226,031.56	399,836.00	(109,297.00)	-37.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,058,881.00	2,234,295.00	160,428.50	2,234,295.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,758.00)	(5,758.00)	0.00	(5,758.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			79,267,007.00	85,688,495.00	43,793,000.49	85,511,481.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,293,739.00)	(1,599,613.00)	1,754,934.78	1,009,722.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	4,000.00	13,500.00	13,500.00	New
b) Transfers Out		7600-7629	345,360.00	185,533.00	0.00	25,360.00	160,173.00	86.3%
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			(345,360.00)	(185,533.00)	4,000.00	(11,860.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,639,099.00)	(1,785,146.00)	1,758,934.78	997,862.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,143,557.00	14,907,011.00		14,907,011.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,143,557.00	14,907,011.00		14,907,011.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,143,557.00	14,907,011.00		14,907,011.00		
2) Ending Balance, June 30 (E + F1e)			6,504,458.00	13,121,865.00		15,904,873.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	1,215,322.00	1,285,343.00		3,369,573.00		
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	2,388,371.00	2,508,567.00		2,576,221.00		
Unassigned/Unappropriated Amount		9790	2,895,765.00	9,322,955.00		9,954,079.00		

2020-21 Second 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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	18,643,677.00	22,434,670.00	13,040,720.00	22,596,448.00	161,778.00	0.7%
Education Protection Account State Aid - Current Year		8012	1,398,865.00	1,393,136.00	696,568.00	1,393,136.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	777,695.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	331,566.00	332,958.00	170,293.00	332,958.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	33.00	34.00	93,601.08	34.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	48,047,247.00	50,137,204.00	27,646,476.54	50,137,204.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,085,803.00	1,170,621.00	1,158,867.82	1,170,621.00	0.00	0.0%
Prior Years' Taxes		8043	8,548.00	8,001.00	5,374.19	8,001.00	0.00	0.0%
Supplemental Taxes		8044	660,827.00	605,538.00	439,076.67	605,538.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,944,243.00	2,107,117.00	0.00	2,107,117.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	850,644.00	360,262.00	287,754.96	360,262.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			72,971,453.00	78,549,541.00	44,316,427.26	78,711,319.00	161,778.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,608,129.00)	(14,328,835.00)	(6,796,289.00)	(14,328,835.00)	0.00	0.0%
Property Taxes Transfers		8097	1,041,329.00	1,087,024.00	0.00	1,087,024.00	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			60,404,653.00	65,307,730.00	37,520,136.26	65,469,508.00	161,778.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,249,723.00	1,243,400.00	0.00	1,243,400.00	0.00	0.0%
Special Education Discretionary Grants		8182	131,164.00	133,085.00	55.00	133,085.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	674,496.00	835,995.00	327,310.68	835,995.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	141,159.00	177,525.00	72,097.58	177,525.00	163 0.00	0.0%

2020-21 Second 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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	61,571.00	107,632.00	22,025.32	107,632.00	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	156,120.00	277,747.00	50,504.93	277,747.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	38,766.00	38,766.00	(315.45)	38,770.00	4.00	0.0%
All Other Federal Revenue	All Other	8290	581,584.00	4,011,386.00	3,436,186.47	6,271,060.00	2,259,674.00	56.3%
TOTAL, FEDERAL REVENUE			3,034,583.00	6,825,536.00	3,907,864.53	9,085,214.00	2,259,678.00	33.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	285,021.00	285,021.00	286,380.00	285,021.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,431,198.00	1,320,574.00	367,089.49	1,320,574.00	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	439,394.00	510,186.00	312,460.93	510,186.00	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	64,205.00	77,545.00	211,747.83	426,458.00	348,913.00	449.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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%
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	3,915,625.00	4,467,741.00	786,379.00	4,467,741.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,135,443.00	6,661,067.00	1,964,057.25	7,009,980.00	348,913.00	5.2%

2020-21 Second 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	350,000.00	350,000.00	221,762.51	350,000.00	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	(10,000.00)	(10,000.00)	29.00	(10,000.00)	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	85,000.00	25,000.00	7,897.28	20,000.00	(5,000.00)	-20.0%
Interest		8660	970,912.00	970,912.00	71,286.72	870,912.00	(100,000.00)	-10.3%
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	40,000.00	8,000.00	9,696.24	8,000.00	0.00	0.0%
Interagency Services		8677	248,000.00	283,625.00	20,624.56	283,625.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	686,837.00	813,265.00	250,042.65	588,439.00	(224,826.00)	-27.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,027,840.00	2,853,747.00	1,574,536.27	2,845,525.00	(8,222.00)	-0.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,398,589.00	5,294,549.00	2,155,875.23	4,956,501.00	(338,048.00)	-6.4%
TOTAL, REVENUES			74,973,268.00	84,088,882.00	45,547,935.27	86,521,203.00	2,432,321.00	2.9%

2020-21 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,040,546.00	28,846,950.00	16,460,188.00	28,673,204.00	173,746.00	0.6%
Certificated Pupil Support Salaries		1200	1,833,920.00	1,827,571.00	994,934.34	1,750,777.00	76,794.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,095,456.00	3,283,557.00	1,869,430.02	3,293,965.00	(10,408.00)	-0.3%
Other Certificated Salaries		1900	280,392.00	288,292.00	157,026.51	288,345.00	(53.00)	0.0%
TOTAL, CERTIFICATED SALARIES			34,250,314.00	34,246,370.00	19,481,578.87	34,008,291.00	240,079.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,663,662.00	2,527,058.00	1,329,540.98	2,472,481.00	54,577.00	2.2%
Classified Support Salaries		2200	2,773,389.00	2,722,786.00	1,425,790.94	2,606,313.00	116,473.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	1,209,946.00	1,196,651.00	696,358.58	1,165,288.00	31,363.00	2.6%
Clerical, Technical and Office Salaries		2400	2,970,139.00	3,090,296.00	1,782,272.41	3,137,536.00	(47,240.00)	-1.5%
Other Classified Salaries		2900	520,028.00	568,381.00	312,933.85	578,752.00	(10,371.00)	-1.8%
TOTAL, CLASSIFIED SALARIES			10,137,164.00	10,105,172.00	5,546,896.76	9,960,370.00	144,802.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,664,983.00	8,586,480.00	3,034,199.90	8,527,745.00	58,735.00	0.7%
PERS		3201-3202	1,869,746.00	1,867,256.00	1,062,872.78	1,863,742.00	3,514.00	0.2%
OASDI/Medicare/Alternative		3301-3302	1,257,339.00	1,242,655.00	691,498.64	1,232,114.00	10,541.00	0.8%
Health and Welfare Benefits		3401-3402	7,362,053.00	7,231,540.00	4,085,239.34	7,144,643.00	86,897.00	1.2%
Unemployment Insurance		3501-3502	21,769.00	21,658.00	12,194.95	21,926.00	(268.00)	-1.2%
Workers' Compensation		3601-3602	585,145.00	582,844.00	328,528.13	578,039.00	4,805.00	0.8%
OPEB, Allocated		3701-3702	181,444.00	196,397.00	102,851.48	189,979.00	6,418.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	526,723.00	556,405.00	332,097.87	565,394.00	(8,989.00)	-1.6%
TOTAL, EMPLOYEE BENEFITS			20,469,182.00	20,285,235.00	9,649,483.09	20,123,582.00	161,653.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	831,356.00	1,351,991.00	534,235.48	1,356,991.00	(5,000.00)	-0.4%
Books and Other Reference Materials		4200	500.00	141,443.00	144,614.91	141,557.00	(114.00)	-0.1%
Materials and Supplies		4300	3,474,056.00	6,944,694.00	2,849,080.26	6,803,571.00	141,123.00	2.0%
Noncapitalized Equipment		4400	164,500.00	912,572.00	812,989.51	1,045,014.00	(132,442.00)	-14.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,470,412.00	9,350,700.00	4,340,920.16	9,347,133.00	3,587.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	103,021.00	329,344.00	66,730.96	332,060.00	(2,716.00)	-0.8%
Dues and Memberships		5300	45,682.00	51,315.00	44,276.37	52,556.00	(1,241.00)	-2.4%
Insurance		5400-5450	776,858.00	776,858.00	11,390.00	852,472.00	(75,614.00)	-9.7%
Operations and Housekeeping Services		5500	1,992,000.00	1,992,000.00	1,195,407.29	2,009,837.00	(17,837.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,035.00	269,638.00	199,960.33	356,799.00	(87,161.00)	-32.3%
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	4,465,569.00	5,563,950.00	2,743,733.70	5,559,922.00	4,028.00	0.1%
Communications		5900	150,100.00	198,837.00	126,162.90	282,086.00	(83,249.00)	-41.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,739,265.00	9,181,942.00	4,387,661.55	9,445,732.00	(263,790.00)	-2.9%

2020-21 Second 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	147,547.00	290,539.00	226,031.56	399,836.00	(109,297.00)	-37.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			147,547.00	290,539.00	226,031.56	399,836.00	(109,297.00)	-37.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	(99.00)	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	62,000.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,766,806.00	2,004,220.00	(44,547.00)	2,004,220.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	205,075.00	205,075.00	205,074.50	205,075.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,058,881.00	2,234,295.00	160,428.50	2,234,295.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(5,758.00)	(5,758.00)	0.00	(5,758.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,758.00)	(5,758.00)	0.00	(5,758.00)	0.00	0.0%
TOTAL, EXPENDITURES			79,267,007.00	85,688,495.00	43,793,000.49	85,511,481.00	177,014.00	0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	4,000.00	13,500.00	13,500.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	4,000.00	13,500.00	13,500.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	320,000.00	160,173.00	0.00	0.00	160,173.00	100.0%
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			345,360.00	185,533.00	0.00	25,360.00	160,173.00	86.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(345,360.00)	(185,533.00)	4,000.00	(11,860.00)	(173,873.00)	-93.6%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
5640	Medi-Cal Billing Option	13,677.00
6010	After School Education and Safety (ASES)	1.00
8150	Ongoing & Major Maintenance Account (RM,	580,790.00
9010	Other Restricted Local	2,775,105.00
Total, Restricted Balance		<u>3,369,573.00</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	83,040.00	83,040.00	11,326.87	83,040.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(67.81)	0.00	0.00	0.0%
5) TOTAL, REVENUES			83,040.00	83,040.00	11,258.86	83,040.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,294.00	60,294.00	25,209.64	60,294.00	0.00	0.0%
3) Employee Benefits		3000-3999	39,341.00	38,812.00	15,132.88	38,812.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,007.00	1,538.00	172.30	1,538.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	2,000.00	48.30	2,000.00	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	5,758.00	5,758.00	0.00	5,758.00	0.00	0.0%
9) TOTAL, EXPENDITURES			108,400.00	108,400.00	40,563.12	108,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,360.00)	(25,360.00)	(29,304.26)	(25,360.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,360.00	25,360.00	0.00	25,360.00	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			25,360.00	25,360.00	0.00	25,360.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(29,304.26)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,908.00	22,908.00		22,908.00	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)			22,908.00	22,908.00		22,908.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00		22,908.00		
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00		22,908.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	22,908.00	22,908.00		22,908.00		
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		

2020-21 Second Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	83,040.00	83,040.00	11,326.67	83,040.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			83,040.00	83,040.00	11,326.67	83,040.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(67.81)	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(67.81)	0.00	0.00	0.0%
TOTAL REVENUES			83,040.00	83,040.00	11,258.86	83,040.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	28,316.00	28,316.00	13,996.86	28,316.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,062.00	12,062.00	0.00	12,062.00	0.00	0.0%
Other Classified Salaries		2900	19,916.00	19,916.00	11,212.78	19,916.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			60,294.00	60,294.00	25,209.64	60,294.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,097.00	12,237.00	5,075.26	12,237.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,612.00	4,612.00	1,828.04	4,612.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,456.00	20,874.00	7,641.49	20,874.00	0.00	0.0%
Unemployment Insurance		3501-3502	30.00	30.00	12.60	30.00	0.00	0.0%
Workers' Compensation		3601-3602	814.00	814.00	340.35	814.00	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	332.00	245.00	135.14	245.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,341.00	38,812.00	15,132.88	38,812.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,007.00	1,536.00	172.30	1,536.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,007.00	1,536.00	172.30	1,536.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	48.30	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000.00	2,000.00	48.30	2,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	5,758.00	5,758.00	0.00	5,758.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,758.00	5,758.00	0.00	5,758.00	0.00	0.0%
TOTAL, EXPENDITURES			108,400.00	108,400.00	40,563.12	108,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			25,360.00	25,360.00	0.00	25,360.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	22,908.00
Total, Restricted Balance		<u>22,908.00</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	968,624.00	1,800,000.00	561,269.07	2,151,521.00	351,521.00	19.5%
3) Other State Revenue		8300-8599	72,000.00	135,000.00	73,847.34	236,253.00	101,253.00	75.0%
4) Other Local Revenue		8600-8799	544,500.00	717.00	646.55	848.00	(69.00)	-8.6%
5) TOTAL, REVENUES			1,585,124.00	1,935,717.00	635,762.96	2,388,422.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	792,603.00	804,883.00	404,306.70	719,145.00	85,738.00	10.7%
3) Employee Benefits		3000-3999	369,295.00	417,051.00	204,228.71	350,094.00	66,957.00	16.1%
4) Books and Supplies		4000-4999	697,108.00	829,983.00	482,772.66	917,720.00	(87,757.00)	-10.6%
5) Services and Other Operating Expenditures		5000-5999	45,193.00	43,993.00	22,223.45	39,546.00	4,447.00	10.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	15,000.00	(15,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,904,199.00	2,095,890.00	1,113,531.52	2,041,505.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(319,075.00)	(160,173.00)	(477,768.56)	346,917.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	320,000.00	160,173.00	0.00	0.00	(160,173.00)	-100.0%
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			320,000.00	160,173.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			925.00	0.00	(477,768.56)	346,917.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,391.00	14,219.00		14,219.00	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)			6,391.00	14,219.00		14,219.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,391.00	14,219.00		14,219.00		
2) Ending Balance, June 30 (E + F1e)			7,316.00	14,219.00		361,138.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,316.00	14,219.00		361,138.00		
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	988,824.00	1,800,000.00	561,269.07	2,151,521.00	351,521.00	19.5%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			988,824.00	1,800,000.00	561,269.07	2,151,521.00	351,521.00	19.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	72,000.00	135,000.00	73,847.34	236,253.00	101,253.00	75.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,000.00	135,000.00	73,847.34	236,253.00	101,253.00	75.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	477,000.00	211.00	40.45	41.00	(170.00)	-80.6%
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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	67,500.00	506.00	606.10	607.00	101.00	20.0%
TOTAL, OTHER LOCAL REVENUE			544,500.00	717.00	646.55	648.00	(69.00)	-9.5%
TOTAL, REVENUES			1,585,124.00	1,935,717.00	635,762.96	2,388,422.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	650,369.00	662,649.00	321,337.03	576,911.00	85,738.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	96,909.00	96,909.00	56,530.25	96,909.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,325.00	45,325.00	26,439.42	45,325.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			792,603.00	804,883.00	404,306.70	719,145.00	85,738.00	10.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	115,449.00	133,606.00	67,239.34	114,518.00	19,088.00	14.3%
OASDI/Medicare/Alternative		3301-3302	58,546.00	59,262.00	29,648.19	52,995.00	6,267.00	10.6%
Health and Welfare Benefits		3401-3402	181,215.00	209,878.00	100,036.44	169,689.00	40,287.00	19.2%
Unemployment Insurance		3501-3502	383.00	387.00	193.78	347.00	40.00	10.3%
Workers' Compensation		3601-3602	10,300.00	10,426.00	5,212.51	9,318.00	1,108.00	10.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,402.00	3,394.00	1,898.45	3,227.00	167.00	4.9%
TOTAL, EMPLOYEE BENEFITS			369,295.00	417,051.00	204,228.71	350,094.00	66,957.00	16.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	77,152.00	78,388.00	17,735.09	47,720.00	30,668.00	39.1%
Noncapitalized Equipment		4400	1,575.00	1,575.00	0.00	10,000.00	(8,425.00)	-534.9%
Food		4700	618,381.00	750,000.00	465,037.57	860,000.00	(110,000.00)	-14.7%
TOTAL, BOOKS AND SUPPLIES			697,108.00	829,963.00	482,772.66	917,720.00	(87,757.00)	-10.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,800.00	400.00	25.07	400.00	0.00	0.0%
Dues and Memberships		5300	132.00	132.00	0.00	188.00	(56.00)	-42.4%
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	17,958.00	17,958.00	9,086.40	17,958.00	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	24,503.00	24,503.00	12,540.25	20,000.00	4,503.00	18.4%
Communications		5800	1,000.00	1,000.00	571.73	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,193.00	43,893.00	22,223.45	39,548.00	4,447.00	10.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	15,000.00	(15,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	15,000.00	(15,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,904,199.00	2,095,890.00	1,113,531.52	2,041,505.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	320,000.00	160,173.00	0.00	0.00	(160,173.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			320,000.00	160,173.00	0.00	0.00	(160,173.00)	-100.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			320,000.00	160,173.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	358,622.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	2,514.00
Total, Restricted Balance		<u>361,136.00</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	1,843.78	7,000.00	0.00	0.0%
5) TOTAL REVENUES			7,000.00	7,000.00	1,843.78	7,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,000.00	7,000.00	1,843.78	7,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,000.00	7,000.00	1,843.78	7,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	719,718.00	720,056.00		720,056.00	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)			719,718.00	720,056.00		720,056.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			719,718.00	720,056.00		720,056.00		
2) Ending Balance, June 30 (E + F1e)			726,718.00	727,056.00		727,056.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	726,718.00	727,056.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		727,056.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	1,843.78	7,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	7,000.00	1,843.78	7,000.00	0.00	0.0%
TOTAL, REVENUES			7,000.00	7,000.00	1,843.78	7,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		6965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

		2020/21
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	398,667.00	147,424.15	398,667.00	0.00	0.0%
5) TOTAL, REVENUES			300,000.00	398,667.00	147,424.15	398,667.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	281,067.00	281,067.00	163,955.26	281,067.00	0.00	0.0%
3) Employee Benefits		3000-3999	130,517.00	124,757.00	72,925.43	124,757.00	0.00	0.0%
4) Books and Supplies		4000-4999	300,000.00	528,000.00	1,155,232.31	2,265,126.00	(1,737,126.00)	-329.0%
5) Services and Other Operating Expenditures		5000-5999	400,000.00	558,750.00	392,924.32	887,980.00	(331,210.00)	-59.5%
6) Capital Outlay		6000-6999	20,400,000.00	48,293,402.00	28,464,570.69	47,777,583.00	515,819.00	1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,488,323.00	504,057.53	1,488,323.00	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			21,511,584.00	51,272,299.00	30,753,665.54	52,824,816.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(21,211,584.00)	(50,873,632.00)	(30,606,241.39)	(52,426,149.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	28,269,904.00	0.00	30,561,877.00	2,291,973.00	8.1%
b) Transfers Out		7600-7629	0.00	28,269,904.00	0.00	27,464,706.00	805,198.00	2.8%
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	3,097,171.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,211,584.00)	(50,873,832.00)	(30,606,241.39)	(49,328,978.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,102,824.00	60,339,972.00		60,339,972.00	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)			62,102,824.00	60,339,972.00		60,339,972.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,102,824.00	60,339,972.00		60,339,972.00		
2) Ending Balance, June 30 (E + F1e)			40,891,240.00	9,466,340.00		11,010,994.00		
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	40,891,240.00	9,466,340.00		11,010,994.00		
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		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	398,667.00	147,424.15	398,667.00	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		8798	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	398,667.00	147,424.15	398,667.00	0.00	0.0%
TOTAL, REVENUES			300,000.00	398,667.00	147,424.15	398,667.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	263,645.00	263,645.00	153,792.94	263,645.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,422.00	17,422.00	10,162.32	17,422.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			281,067.00	281,067.00	163,955.26	281,067.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	61,610.00	56,231.00	32,801.65	56,231.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,809.00	20,559.00	12,021.61	20,559.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	39,020.00	42,028.00	24,203.05	42,028.00	0.00	0.0%
Unemployment Insurance		3501-3502	136.00	134.00	78.57	134.00	0.00	0.0%
Workers' Compensation		3601-3602	3,545.00	3,501.00	2,046.64	3,501.00	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	5,397.00	2,304.00	1,773.91	2,304.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			130,617.00	124,757.00	72,925.43	124,757.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	200,000.00	302,000.00	497,559.94	907,640.00	(695,640.00)	-230.3%
Noncapitalized Equipment		4400	100,000.00	226,000.00	657,672.37	1,267,486.00	(1,041,486.00)	-460.8%
TOTAL, BOOKS AND SUPPLIES			300,000.00	528,000.00	1,155,232.31	2,265,126.00	(1,737,126.00)	-329.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	3,000.00	25.00	11,089.00	(8,089.00)	-269.6%
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	400,000.00	551,250.00	392,719.76	874,371.00	(323,121.00)	-58.6%
Communications		5900	0.00	2,500.00	179.56	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			400,000.00	556,750.00	392,924.32	887,960.00	(331,210.00)	-59.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	55,000.00	56,791.92	82,712.00	(27,712.00)	-50.4%
Land Improvements		6170	0.00	80,000.00	180.00	78,314.00	1,686.00	2.1%
Buildings and Improvements of Buildings		6200	20,400,000.00	48,158,402.00	28,407,598.77	47,448,762.00	709,640.00	1.5%
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	167,795.00	(167,795.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,400,000.00	48,293,402.00	28,464,570.69	47,777,583.00	515,818.00	1.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	1,488,323.00	504,057.53	1,488,323.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,488,323.00	504,057.53	1,488,323.00	0.00	0.0%
TOTAL, EXPENDITURES			21,511,584.00	51,272,299.00	30,753,665.54	52,824,816.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	28,269,904.00	0.00	30,561,877.00	2,291,973.00	8.1%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	28,269,904.00	0.00	30,561,877.00	2,291,973.00	8.1%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	28,269,904.00	0.00	27,464,706.00	805,198.00	2.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	28,269,904.00	0.00	27,464,706.00	805,198.00	2.8%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	3,097,171.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	11,010,994.00
Total, Restricted Balance		11,010,994.00

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600,000.00	623,000.00	998,386.66	999,078.00	376,078.00	60.4%
5) TOTAL, REVENUES			600,000.00	623,000.00	998,386.66	999,078.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	97,674.00	97,674.00	56,976.57	97,674.00	0.00	0.0%
3) Employee Benefits		3000-3999	41,855.00	39,851.00	23,200.89	39,866.00	(35.00)	-0.1%
4) Books and Supplies		4000-4999	0.00	321.00	470.05	471.00	(150.00)	-46.7%
5) Services and Other Operating Expenditures		5000-5999	69,000.00	90,230.00	85,981.84	120,230.00	(30,000.00)	-33.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			208,529.00	228,076.00	166,609.35	258,261.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			391,471.00	394,924.00	831,777.31	740,817.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(250,000.00)	(250,000.00)	0.00	(250,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,471.00	144,924.00	831,777.31	490,817.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	172,750.00	358,389.00		358,389.00	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)			172,750.00	358,389.00		358,389.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,750.00	358,389.00		358,389.00		
2) Ending Balance, June 30 (E + F1e)			314,221.00	503,313.00		849,206.00		
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	314,221.00	503,313.00		849,206.00		
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)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	0.00	3,000.00	2,310.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	600,000.00	620,000.00	986,076.66	986,078.00	366,078.00	59.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10,000.00	10,000.00	10,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	623,000.00	996,386.66	999,078.00	376,078.00	60.4%
TOTAL REVENUES			600,000.00	623,000.00	996,386.66	999,078.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,208.00	90,208.00	52,621.31	90,208.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,466.00	7,466.00	4,355.26	7,466.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			97,674.00	97,674.00	56,976.57	97,674.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,601.00	19,715.00	11,500.37	19,750.00	(35.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	6,760.00	6,726.00	3,856.33	6,726.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,542.00	11,127.00	6,414.93	11,127.00	0.00	0.0%
Unemployment Insurance		3501-3502	47.00	46.00	27.07	46.00	0.00	0.0%
Workers' Compensation		3601-3602	1,228.00	1,222.00	713.96	1,222.00	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	1,677.00	1,015.00	689.23	1,015.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,855.00	39,851.00	23,200.89	39,886.00	(35.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	321.00	470.05	471.00	(150.00)	-46.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	321.00	470.05	471.00	(150.00)	-46.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,230.00	1,230.00	1,230.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,000.00	39,000.00	39,000.00	39,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	50,000.00	45,731.84	80,000.00	(30,000.00)	-60.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,000.00	90,230.00	85,961.84	120,230.00	(30,000.00)	-33.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			208,529.00	228,078.00	166,609.35	258,261.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(250,000.00)	(250,000.00)	0.00	(250,000.00)		

Resource	Description	2020/21
		Projected Year Totals
9010	Other Restricted Local	849,206.00
Total, Restricted Balance		849,206.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	3,097,171.00	3,097,171.00	3,097,171.00	New
4) Other Local Revenue		8800-8799	0.00	0.00	4,752.17	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	3,101,923.17	3,097,171.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	67,388.00	80,381.00	67,388.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	3,000,000.00	3,000,000.00	3,000,000.00	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	3,067,388.00	3,080,381.00	3,057,388.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(3,067,388.00)	21,542.17	29,783.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	3,097,171.00	(3,097,171.00)	New
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	(3,097,171.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(3,067,388.00)	21,542.17	(3,067,388.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,077,644.00	3,104,257.00		3,104,257.00	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)			3,077,644.00	3,104,257.00		3,104,257.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,077,644.00	3,104,257.00		3,104,257.00		
2) Ending Balance, June 30 (E + F1e)			3,077,644.00	36,869.00		36,869.00		
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	3,077,644.00	36,869.00		36,869.00		
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		

2020-21 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	3,097,171.00	3,097,171.00	3,097,171.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	3,097,171.00	3,097,171.00	3,097,171.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,752.17	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,752.17	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3,101,923.17	3,097,171.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	61,738.00	80,381.00	61,738.00	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	5,650.00	0.00	5,650.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	67,388.00	80,381.00	67,388.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	3,067,388.00	3,080,381.00	3,087,388.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	3,097,171.00	(3,097,171.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	3,097,171.00	(3,097,171.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	(3,097,171.00)		

Resource	Description	2020/21
		Projected Year Totals
7710	State School Facilities Projects	36,869.00
Total, Restricted Balance		36,869.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	152.18	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	152.18	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1899	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	152.18	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	4,000.00	13,500.00	(13,500.00)	New
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		8880-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(4,000.00)	(13,500.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(3,847.62)	(13,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,414.00	50,087.00		50,087.00	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)			50,414.00	50,087.00		50,087.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,414.00	50,087.00		50,087.00		
2) Ending Balance, June 30 (E + F1e)			50,414.00	50,087.00		36,587.00		
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	50,414.00	50,087.00		36,587.00		
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		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	152.18	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	152.18	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	152.18	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	4,000.00	13,500.00	(13,500.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	4,000.00	13,500.00	(13,500.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(4,000.00)	(13,500.00)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	36,587.00
Total, Restricted Balance		36,587.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,559,620.00	8,059,620.00	6,807,197.05	9,859,771.00	1,800,151.00	19.9%
5) TOTAL, REVENUES			8,559,620.00	8,059,620.00	6,807,197.05	9,859,771.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,800.00	37,800.00	11,890.00	39,430.00	(1,630.00)	-4.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,155,802.00	7,155,802.00	6,858,520.57	7,155,802.00	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			7,193,602.00	7,193,602.00	6,870,210.57	7,195,232.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(633,982.00)	886,018.00	(63,013.52)	2,464,539.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.00	250,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(383,982.00)	1,116,018.00	(63,013.52)	2,714,539.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,720,739.00	8,735,852.00		8,735,852.00	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)			7,720,739.00	8,735,852.00		8,735,852.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,720,739.00	8,735,852.00		8,735,852.00		
2) Ending Balance, June 30 (E + F1e)			7,336,757.00	9,851,870.00		11,450,391.00		
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	7,336,757.00	9,851,870.00		11,450,391.00		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	6,109,620.00	6,109,620.00	3,278,682.21	6,109,620.00	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	50,000.00	50,000.00	18,364.52	40,000.00	(10,000.00)	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	400,000.00	1,900,000.00	3,510,150.32	3,510,151.00	1,610,151.00	64.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,559,620.00	8,059,620.00	6,807,197.05	9,659,771.00	1,600,151.00	19.9%
TOTAL, REVENUES			6,559,620.00	8,059,620.00	6,807,197.05	9,659,771.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	37,800.00	37,800.00	11,690.00	39,430.00	(1,630.00)	-4.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,800.00	37,800.00	11,690.00	39,430.00	(1,630.00)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	4,923,353.00	4,923,353.00	4,826,071.57	4,923,353.00	0.00	0.0%
Other Debt Service - Principal		7439	2,232,449.00	2,232,449.00	2,232,449.00	2,232,449.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,155,802.00	7,155,802.00	6,858,520.57	7,155,802.00	0.00	0.0%
TOTAL EXPENDITURES			7,193,602.00	7,193,602.00	6,870,210.57	7,195,232.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			250,000.00	250,000.00	0.00	250,000.00		

Resource	Description	2020/21
		Projected Year Totals
9010	Other Restricted Local	11,450,391.00
Total, Restricted Balance		<u>11,450,391.00</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125.00	125.00	22.08	125.00	0.00	0.0%
5) TOTAL, REVENUES			125.00	125.00	22.08	125.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125.00	125.00	22.08	125.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			125.00	125.00	22.08	125.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,268.00	7,264.00		7,264.00	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)			7,268.00	7,264.00		7,264.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,268.00	7,264.00		7,264.00		
2) Ending Net Position, June 30 (E + F1e)			7,393.00	7,389.00		7,389.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9788	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	7,393.00	7,389.00		7,389.00		

2020-21 Second Interim
Retiree Benefit Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	125.00	125.00	22.08	125.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125.00	125.00	22.08	125.00	0.00	0.0%
TOTAL, REVENUES			125.00	125.00	22.08	125.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		6990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	498.97	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	498.97	2,500.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	1,700.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	1,700.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	(1,201.03)	2,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,500.00	2,500.00	(1,201.03)	2,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	168,533.00	165,080.00		165,080.00	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,533.00	165,080.00		165,080.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			168,533.00	165,080.00		165,080.00		
2) Ending Net Position, June 30 (E + F1e)			169,033.00	167,580.00		167,580.00		
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		9790	169,033.00	167,580.00		167,580.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	498.97	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	498.97	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	498.97	2,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASD/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,700.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	1,700.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		8900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	1,700.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8970	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,946.71	6,946.71	6,946.71	6,946.71	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,946.71	6,946.71	6,946.71	6,946.71	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	18.97	18.97	18.97	18.97	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.97	18.97	18.97	18.97	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,965.68	6,965.68	6,965.68	6,965.68	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH	Beginning Balances (Ref. Only)	14,197,331.00	25,268,011.00	20,760,705.00	19,791,501.00	15,497,341.00	10,253,786.00	39,973,907.00	24,241,829.00
	Object								
B. RECEIPTS	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes	1,185,520.00	1,185,520.00	2,482,220.00	2,911,631.00	2,133,936.00	2,482,220.00	2,133,936.00	2,133,936.00
	Miscellaneous Funds		27,019.00	1,088,172.00		120,739.00	28,564,300.00	1,213.00	0.00
	Federal Revenue		(823,313.00)	(1,846,625.00)	(1,033,103.00)	(1,097,749.00)	(1,097,749.00)	(1,097,749.00)	(1,097,749.00)
	Other State Revenue	17,390.00	149,504.00	2,986,229.00	63,347.00	6,284.00	486,870.00	198,230.00	
	Other Local Revenue			770,445.00	138,778.00	286,380.00	70,889.00	697,765.00	
	Interfund Transfers In	145,916.00	169,981.00	287,630.00	325,829.00	435,760.00	522,767.00	287,992.00	58,342.00
	All Other Financing Sources							4,000.00	9,500.00
	TOTAL RECEIPTS	1,348,826.00	708,711.00	5,968,071.00	2,406,482.00	1,885,360.00	31,029,097.00	2,205,387.00	1,104,029.00
C. DISBURSEMENTS	Certificated Salaries	2,619,231.00	2,761,520.00	2,945,512.00	2,767,317.00	2,764,165.00	94,590.00	5,529,243.00	2,775,087.00
	Classified Salaries	728,928.00	730,317.00	793,020.00	801,817.00	844,664.00	88,366.00	1,559,785.00	830,910.00
	Employee Benefits	1,323,835.00	1,388,130.00	1,429,967.00	1,397,750.00	1,340,141.00	59,990.00	2,729,569.00	1,395,912.00
	Books and Supplies	88,371.00	309,446.00	746,031.00	1,031,142.00	1,400,677.00	243,128.00	522,125.00	172,271.00
	Services	486,766.00	502,864.00	890,190.00	555,900.00	720,494.00	558,569.00	672,878.00	924,489.00
	Capital Outlay			39,157.00	5,124.00	177,160.00	3,616.00	975.00	32,718.00
	Other Outgo	205,075.00			(44,547.00)			(99.00)	644.00
	Interfund Transfers Out								
	All Other Financing Uses								
	TOTAL DISBURSEMENTS	5,452,206.00	5,672,277.00	6,843,877.00	6,514,503.00	7,247,301.00	1,048,259.00	11,014,576.00	6,132,031.00
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	Cash Not in Treasury								
	Accounts Receivable	2,614,425.00	523,462.00	241,300.00	1,924,235.00	110,855.00	26,117.00	77,138.00	42,470.00
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	SUBTOTAL	2,614,425.00	523,462.00	241,300.00	1,924,235.00	110,855.00	26,117.00	77,138.00	42,470.00
	Liabilities and Deferred Inflows								
	Accounts Payable	2,109,845.00	67,202.00	334,698.00	2,110,374.00	(7,531.00)	286,834.00	27.00	(30,159.00)
	Due To Other Funds								
	Current Loans	(14,669,480.00)					7,000,000.00		
	Unearned Revenues								
	Deferred Inflows of Resources								
	SUBTOTAL	(12,559,635.00)	67,202.00	334,698.00	2,110,374.00	(7,531.00)	286,834.00	7,000,027.00	(30,159.00)
E. NET INCREASE/DECREASE (B - C + D)	Nonoperating								
	Suspense Clearing								
F. ENDING CASH (A + E)	TOTAL BALANCE SHEET ITEMS	15,174,060.00	456,260.00	(93,398.00)	(186,139.00)	118,386.00	(260,717.00)	(6,922,889.00)	72,629.00
	NET INCREASE/DECREASE	11,070,880.00	(4,507,306.00)	(969,204.00)	(4,294,160.00)	(5,243,555.00)	29,720,121.00	(15,732,078.00)	(4,955,373.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	Ending Cash	25,268,011.00	20,760,705.00	19,791,501.00	15,497,341.00	10,253,786.00	39,973,907.00	24,241,829.00	19,286,456.00
	ACCUMULATED DEFICIT								

Second Interim
2020-21 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Western Placer Unified
Placer County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		19,286,456.00	12,031,226.00	19,320,010.00	13,117,230.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes	8010-8019	2,482,220.00	2,133,936.00	2,133,936.00	590,573.00			23,989,584.00	23,989,584.00
Miscellaneous Funds	8020-8079		20,148,877.00	53,247.00	4,718,168.00			54,721,735.00	54,721,735.00
Federal Revenue	8080-8099	(2,043,491.00)	(1,022,052.00)	(1,022,052.00)	(1,260,180.00)		1.00	(13,241,811.00)	(13,241,811.00)
Other State Revenue	8100-8299	207,905.00	92,468.00	52,608.00	4,824,389.00			9,085,214.00	9,085,214.00
Other Local Revenue	8300-8599		925,018.00	0.00	4,120,905.00		0.00	7,009,980.00	7,009,980.00
Interfund Transfers In	8600-8799	323,460.00	311,386.00	281,364.00	1,846,075.00		(1.00)	4,956,501.00	4,956,501.00
All Other Financing Sources	8910-8929			0.00				13,500.00	13,500.00
TOTAL RECEIPTS	8930-8979	970,094.00	22,589,633.00	1,479,103.00	14,839,910.00	0.00	0.00	86,534,703.00	86,534,703.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,876,777.00	2,853,361.00	2,840,469.00	3,179,020.00		(1.00)	34,006,291.00	34,006,291.00
Classified Salaries	2000-2999	886,110.00	820,916.00	818,316.00	1,057,221.00			9,960,370.00	9,960,370.00
Employee Benefits	3000-3999	1,376,630.00	1,363,907.00	1,368,174.00	4,969,476.00		1.00	20,123,582.00	20,123,582.00
Books and Supplies	4000-4999	724,821.00	183,613.00	194,594.00	3,730,914.00		0.00	9,347,133.00	9,347,133.00
Services	5000-5999	429,833.00	460,227.00	474,858.00	2,768,664.00		0.00	9,445,732.00	9,445,732.00
Capital Outlay	6000-6599				141,086.00		0.00	399,836.00	399,836.00
Other Outgo	7000-7499		418.00	28,355.00	2,038,691.00			2,228,537.00	2,228,537.00
Interfund Transfers Out	7600-7629				25,360.00			25,360.00	25,360.00
All Other Financing Uses	7630-7699				0.00			0.00	0.00
TOTAL DISBURSEMENTS		6,294,171.00	5,682,442.00	5,724,766.00	17,910,432.00	0.00	0.00	85,536,841.00	85,536,841.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(1,931,153.00)	(1,953,561.00)	(1,953,443.00)	(4,418,686.00)		0.00	(4,696,841.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(1,931,153.00)	(1,953,561.00)	(1,953,443.00)	(4,418,686.00)	0.00	0.00	(4,696,841.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	(4,634.00)	3,674.00	(5,007,249.00)			(136,919.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640		7,669,480.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	7,664,846.00	3,674.00	(5,007,249.00)	0.00	0.00	(136,919.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,931,153.00)	(9,618,407.00)	(1,957,117.00)	588,563.00	0.00	0.00	(4,559,922.00)	
E. NET INCREASE/DECREASE (B - C + D)		(7,255,230.00)	7,288,784.00	(6,202,780.00)	(2,481,959.00)	0.00	0.00	(3,562,060.00)	997,862.00
F. ENDING CASH (A + E)		12,031,226.00	19,320,010.00	13,117,230.00	10,635,271.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,635,271.00	

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		10,635,271.00	11,022,987.00	8,036,859.00	5,239,259.00	4,020,742.00	1,063,366.00	31,119,530.00	19,129,400.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS									
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL									
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL									
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)									
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		15,712,808.00	10,688,289.00	24,181,784.00	19,456,035.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,614,143.00	2,265,868.00	2,265,868.00	2,614,143.00		(1.00)	26,569,411.00	26,569,411.00
Property Taxes	8020-8079		20,148,877.00	53,247.00	4,937,552.00			54,721,735.00	54,721,735.00
Miscellaneous Funds	8080-8099	(2,043,491.00)	(1,022,052.00)	(1,022,052.00)	(1,669,737.00)			(13,242,084.00)	(13,242,084.00)
Federal Revenue	8100-8299	52,883.00	23,520.00	13,381.00	1,447,335.00		1.00	2,310,926.00	2,310,926.00
Other State Revenue	8300-8599		783,298.00		3,726,006.00		0.00	5,936,000.00	5,936,000.00
Other Local Revenue	8600-8799	329,513.00	317,213.00	266,255.00	555,873.00		(1.00)	5,049,252.00	5,049,252.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		953,048.00	22,516,724.00	1,576,699.00	11,611,172.00	0.00	(1.00)	81,345,240.00	81,345,240.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,919,640.00	2,928,706.00	2,929,951.00	3,238,675.00		0.00	35,053,922.00	35,053,922.00
Classified Salaries	2000-2999	901,259.00	899,238.00	872,548.00	1,075,467.00		1.00	10,618,294.00	10,618,294.00
Employee Benefits	3000-3999	1,486,329.00	1,478,526.00	1,474,817.00	4,534,473.00		1.00	20,702,043.00	20,702,043.00
Books and Supplies	4000-4999	197,129.00	137,240.00	195,974.00	1,900,188.00		(3.00)	3,608,211.00	3,608,211.00
Services	5000-5999	480,479.00	593,446.00	795,297.00	2,001,897.00		2.00	9,034,466.00	9,034,466.00
Capital Outlay	6000-6599	4,789.00	358.00		3,212.00		(4.00)	57,955.00	57,955.00
Other Outgo	7000-7499			29,953.00	1,812,115.00			2,029,220.00	2,029,220.00
Interfund Transfers Out	7600-7629				487,437.00			487,437.00	487,437.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		5,999,625.00	6,027,514.00	6,298,540.00	15,053,464.00	0.00	(3.00)	81,591,548.00	81,591,548.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	22,058.00	(350.00)	(232.00)	(3,828,113.00)		(1.00)	6,666,996.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		22,058.00	(350.00)	(232.00)	(3,828,113.00)	0.00	(1.00)	6,666,996.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599		(4,635.00)		(5,007,249.00)		4.00	(136,918.00)	
Due To Other Funds	9610			3,675.00				0.00	
Current Loans	9640		3,000,000.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	2,965,365.00	3,675.00	(5,007,249.00)	0.00	4.00	(136,918.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		22,058.00	(2,995,715.00)	(3,907.00)	1,179,136.00	0.00	(5.00)	6,803,914.00	
E. NET INCREASE/DECREASE (B - C + D)		(5,024,519.00)	13,493,495.00	(4,725,748.00)	(2,263,156.00)	0.00	(3.00)	6,557,606.00	(246,308.00)
F. ENDING CASH (A + E)		10,688,289.00	24,181,784.00	19,456,035.00	17,192,883.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								17,192,877.00	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	64,382,484.00	4.01%	66,962,038.00	3.14%	69,066,736.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,301,379.00	0.00%	1,301,379.00	0.00%	1,301,379.00
4. Other Local Revenues	8600-8799	1,646,794.00	8.80%	1,791,794.00	0.00%	1,791,794.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,500.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(11,063,532.00)	3.25%	(11,423,004.00)	3.85%	(11,863,119.00)
6. Total (Sum lines A1 thru A5c)		56,280,625.00	4.18%	58,632,207.00	2.84%	60,296,790.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,356,117.00		29,783,879.00
b. Step & Column Adjustment				484,351.00		494,142.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				943,411.00		200,372.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,356,117.00	5.04%	29,783,879.00	2.33%	30,478,393.00
2. Classified Salaries						
a. Base Salaries				6,073,739.00		6,649,117.00
b. Step & Column Adjustment				85,964.00		58,568.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				489,414.00		111,095.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,073,739.00	9.47%	6,649,117.00	2.55%	6,818,780.00
3. Employee Benefits	3000-3999	12,877,866.00	5.38%	13,570,448.00	8.52%	14,726,276.00
4. Books and Supplies	4000-4999	4,485,421.00	-39.15%	2,729,206.00	-7.70%	2,519,081.00
5. Services and Other Operating Expenditures	5000-5999	5,685,992.00	12.52%	6,398,008.00	0.00%	6,398,008.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	230,075.00	-89.13%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,016,885.00)	-14.35%	(871,006.00)	0.00%	(871,006.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,360.00	1822.07%	487,437.00	7.85%	525,713.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		56,767,685.00	3.62%	58,822,089.00	3.14%	60,670,245.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(487,060.00)		(189,882.00)		(373,455.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		13,022,360.00		12,535,300.00		12,345,418.00
2. Ending Fund Balance (Sum lines C and D1)		12,535,300.00		12,345,418.00		11,971,963.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,576,221.00				
2. Unassigned/Unappropriated	9790	9,954,079.00		12,345,418.00		11,971,963.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,535,300.00		12,345,418.00		11,971,963.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,576,221.00		0.00		0.00
c. Unassigned/Unappropriated	9790	9,954,079.00		12,345,418.00		11,971,963.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	727,056.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,257,356.00		12,345,418.00		11,971,963.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d 21-22: 1.0 Principal, 1.0 VP and 1.0 Counselor for new high school, 1.0 FTE nurse and .10 FTE Psychologist, budget for elementary music & science positions that were left vacant in 20-21, increase sub teacher budgets that were much lower than normal in 20-21. 22-23: Increase 2.0 teacher FTE and 1.0 Counselor. B2d 21-22: 9.5 classified FTE for new high school, increase classified sub, summer school and OT budgets that were much lower than normal in 20-21. 22-23: Add 2.0 Technology Techs that were funded through restricted in 20-21 and 21-22.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,087,024.00	0.00%	1,087,024.00	0.00%	1,087,024.00
2. Federal Revenues	8100-8299	9,085,214.00	-74.56%	2,310,926.00	0.00%	2,310,926.00
3. Other State Revenues	8300-8599	5,708,601.00	-18.81%	4,634,621.00	-4.07%	4,445,812.00
4. Other Local Revenues	8600-8799	3,309,707.00	-1.58%	3,257,458.00	0.00%	3,257,458.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	11,063,532.00	3.25%	11,423,004.00	3.85%	11,863,119.00
6. Total (Sum lines A1 thru A5c)		30,254,078.00	-24.93%	22,713,033.00	1.11%	22,964,339.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,650,174.00		5,270,044.00
b. Step & Column Adjustment				89,910.00		84,321.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(470,040.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,650,174.00	-6.73%	5,270,044.00	1.60%	5,354,365.00
2. Classified Salaries						
a. Base Salaries				3,886,631.00		3,969,177.00
b. Step & Column Adjustment				54,616.00		55,568.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				27,930.00		(111,095.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,886,631.00	2.12%	3,969,177.00	-1.40%	3,913,650.00
3. Employee Benefits	3000-3999	7,245,716.00	-1.58%	7,131,595.00	2.94%	7,341,299.00
4. Books and Supplies	4000-4999	4,861,712.00	-81.92%	879,005.00	0.00%	879,005.00
5. Services and Other Operating Expenditures	5000-5999	3,759,740.00	-29.88%	2,636,458.00	-5.69%	2,486,458.00
6. Capital Outlay	6000-6999	349,836.00	-96.08%	13,713.00	0.00%	13,713.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,004,220.00	0.00%	2,004,220.00	0.00%	2,004,220.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,011,127.00	-14.43%	865,247.00	0.00%	865,248.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,769,156.00	-20.85%	22,769,459.00	0.39%	22,857,958.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,484,922.00		(56,426.00)		106,381.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,884,651.00		3,369,573.00		3,313,147.00
2. Ending Fund Balance (Sum lines C and D1)		3,369,573.00		3,313,147.00		3,419,528.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,369,573.00		3,313,147.00		3,419,528.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,369,573.00		3,313,147.00		3,419,528.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Eliminate expenditures associated with carryover and one-time programs, including CARES and GEER funds; add 1.0 FTE Speech/Language Pathologist. B2d 21-22: Eliminate expenditures associated with carryover and one-time programs, add 1.0 FTE Behavior Analyst and .77 Paraprofessional; fill .70 Paraprofessional position that was kept vacant in 20-21. 22-23: Reduce for two Technology Tech positions that will be funded from unrestricted funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	65,469,508.00	3.94%	68,049,062.00	3.09%	70,153,760.00
2. Federal Revenues	8100-8299	9,085,214.00	-74.56%	2,310,926.00	0.00%	2,310,926.00
3. Other State Revenues	8300-8599	7,009,980.00	-15.32%	5,936,000.00	-3.18%	5,747,191.00
4. Other Local Revenues	8600-8799	4,956,501.00	1.87%	5,049,252.00	0.00%	5,049,252.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,500.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		86,534,703.00	-6.00%	81,345,240.00	2.36%	83,261,129.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,006,291.00		35,053,923.00
b. Step & Column Adjustment				574,261.00		578,463.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				473,371.00		200,372.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,006,291.00	3.08%	35,053,923.00	2.22%	35,832,758.00
2. Classified Salaries						
a. Base Salaries				9,960,370.00		10,618,294.00
b. Step & Column Adjustment				140,580.00		114,136.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				517,344.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,960,370.00	6.61%	10,618,294.00	1.07%	10,732,430.00
3. Employee Benefits	3000-3999	20,123,582.00	2.87%	20,702,043.00	6.60%	22,067,575.00
4. Books and Supplies	4000-4999	9,347,133.00	-61.40%	3,608,211.00	-5.82%	3,398,086.00
5. Services and Other Operating Expenditures	5000-5999	9,445,732.00	-4.35%	9,034,466.00	-1.66%	8,884,466.00
6. Capital Outlay	6000-6999	399,836.00	-84.07%	63,713.00	0.00%	63,713.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,234,295.00	-9.18%	2,029,220.00	0.00%	2,029,220.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,758.00)	0.02%	(5,759.00)	-0.02%	(5,758.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,360.00	1822.07%	487,437.00	7.85%	525,713.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		85,536,841.00	-4.61%	81,591,548.00	2.37%	83,528,203.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		997,862.00		(246,308.00)		(267,074.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		14,907,011.00		15,904,873.00		15,658,565.00
2. Ending Fund Balance (Sum lines C and D1)		15,904,873.00		15,658,565.00		15,391,491.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
b. Restricted	9740	3,369,573.00		3,313,147.00		3,419,528.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,576,221.00		0.00		0.00
2. Unassigned/Unappropriated	9790	9,954,079.00		12,345,418.00		11,971,963.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,904,873.00		15,658,565.00		15,391,491.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,576,221.00		0.00		0.00
c. Unassigned/Unappropriated	9790	9,954,079.00		12,345,418.00		11,971,963.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	727,056.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		13,257,356.00		12,345,418.00		11,971,963.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.50%		15.13%		14.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,946.71		6,946.71		7,061.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		85,536,841.00		81,591,548.00		83,528,203.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		85,536,841.00		81,591,548.00		83,528,203.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,566,105.23		2,447,746.44		2,505,846.09
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,566,105.23		2,447,746.44		2,505,846.09
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	6,946.71	6,946.71		
Charter School	0.00	0.00		
Total ADA	6,946.71	6,946.71	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	6,946.71	6,946.71		
Charter School				
Total ADA	6,946.71	6,946.71	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	6,922.69	7,061.14		
Charter School				
Total ADA	6,922.69	7,061.14	2.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	7,034	7,034		
Charter School				
Total Enrollment	7,034	7,034	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	7,209	7,209		
Charter School				
Total Enrollment	7,209	7,209	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	7,209	7,353		
Charter School				
Total Enrollment	7,209	7,353	2.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD MET** - Enrollment projections have not changed since first interim projections 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	6,667	6,979	
Charter School			
Total ADA/Enrollment	6,667	6,979	95.5%
Second Prior Year (2018-19)			
District Regular	6,779	7,081	
Charter School			
Total ADA/Enrollment	6,779	7,081	95.7%
First Prior Year (2019-20)			
District Regular	6,947	7,206	
Charter School	0		
Total ADA/Enrollment	6,947	7,206	96.4%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	6,947	7,034		
Charter School	0			
Total ADA/Enrollment	6,947	7,034	98.8%	Not Met
1st Subsequent Year (2021-22)				
District Regular	6,923	7,209		
Charter School				
Total ADA/Enrollment	6,923	7,209	96.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	7,061	7,353		
Charter School				
Total ADA/Enrollment	7,061	7,353	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

20-21 ADA is funded at actual 19-20 P-1 ADA. Unfortunately, since enrollment has decreased in 20-21, this reflects a higher-than-normal ratio of ADA to enrollment.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	78,549,541.00	78,711,319.00	0.2%	Met
1st Subsequent Year (2021-22)	78,503,751.00	81,291,146.00	3.6%	Not Met
2nd Subsequent Year (2022-23)	78,321,092.00	83,224,311.00	6.3%	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 first Interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

21-22 includes a 3.84% COLA in addition to an increase in the District's unduplicated count (reflected in 20-21 second interim). 22-23 includes an additional 1.28% 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)	44,217,611.40	51,514,121.98	85.8%
Second Prior Year (2018-19)	45,779,469.28	52,103,937.40	87.9%
First Prior Year (2019-20)	47,042,207.44	53,048,320.02	88.7%
	Historical Average Ratio:		87.5%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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)	47,307,722.00	56,742,325.00	83.4%	Not Met
1st Subsequent Year (2021-22)	50,003,444.00	58,334,652.00	85.7%	Met
2nd Subsequent Year (2022-23)	52,023,449.00	60,144,532.00	86.5%	Met

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

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

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

Explanation:
(required if NOT met)

The current year includes over \$4 million in COVID-19 funds. While some of this is spent on salaries and benefits, much more of it is spent on supplies. Therefore, this ratio is skewed in 20-21.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	6,825,536.00	9,085,214.00	33.1%	Yes
1st Subsequent Year (2021-22)	2,306,891.00	2,310,926.00	0.2%	No
2nd Subsequent Year (2022-23)	2,306,891.00	2,310,926.00	0.2%	No

Explanation:
(required if Yes)

\$2.255 million in ESSER II funds were recently awarded.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	6,661,067.00	7,009,980.00	5.2%	Yes
1st Subsequent Year (2021-22)	5,747,191.00	5,936,000.00	3.3%	No
2nd Subsequent Year (2022-23)	5,747,191.00	5,747,191.00	0.0%	No

Explanation:
(required if Yes)

Budgeted 18-19 and 20-21 CTEIG funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	5,294,549.00	4,956,501.00	-6.4%	Yes
1st Subsequent Year (2021-22)	5,162,300.00	5,049,252.00	-2.2%	No
2nd Subsequent Year (2022-23)	5,162,300.00	5,049,252.00	-2.2%	No

Explanation:
(required if Yes)

Reduced budgeted 20-21 co-curricular funds by \$285k.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	9,350,700.00	9,347,133.00	0.0%	No
1st Subsequent Year (2021-22)	3,586,237.00	3,608,211.00	0.6%	No
2nd Subsequent Year (2022-23)	3,401,237.00	3,398,066.00	-0.1%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	9,181,942.00	9,445,732.00	2.9%	No
1st Subsequent Year (2021-22)	8,727,381.00	9,034,466.00	3.5%	No
2nd Subsequent Year (2022-23)	8,727,381.00	8,884,466.00	1.8%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	18,781,152.00	21,051,695.00	12.1%	Not Met
1st Subsequent Year (2021-22)	13,216,382.00	13,296,178.00	0.6%	Met
2nd Subsequent Year (2022-23)	13,216,382.00	13,107,369.00	-0.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	18,532,642.00	18,792,865.00	1.4%	Met
1st Subsequent Year (2021-22)	12,313,618.00	12,642,677.00	2.7%	Met
2nd Subsequent Year (2022-23)	12,128,518.00	12,282,552.00	1.3%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

\$2.255 million in ESSER II funds were recently awarded.

Explanation:

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

Budgeted 18-19 and 20-21 CTEIG funds.

Explanation:

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

Reduced budgeted 20-21 co-curricular funds by \$285k.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,355,726.00	2,205,179.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,205,179.00	

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

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

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

We are basing the calculation on the district's 2019-20 total general fund expenditures and transfers out, excluding STRS on-behalf payments. The actual contribution will be determined at year-end when total 20-21 expenditures and transfers out are known.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.5%	15.1%	14.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	5.0%	4.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(487,060.00)	56,767,685.00	0.9%	Met
1st Subsequent Year (2021-22)	(189,882.00)	58,822,089.00	0.3%	Met
2nd Subsequent Year (2022-23)	(373,455.00)	60,670,245.00	0.6%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

		Ending Fund Balance General Fund Projected Year Totals	
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2020-21)		15,904,873.00	Met
1st Subsequent Year (2021-22)		15,658,565.00	Met
2nd Subsequent Year (2022-23)		15,391,491.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Fiscal Year		
Current Year (2020-21)	10,635,271.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	6,947	6,947	7,061
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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):

No

	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)	85,536,841.00	81,591,548.00	83,528,203.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	85,536,841.00	81,591,548.00	83,528,203.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,566,105.23	2,447,746.44	2,505,846.09
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,566,105.23	2,447,746.44	2,505,846.09

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)	2,576,221.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,954,079.00	12,345,418.00	11,971,963.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	727,056.00		
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)	13,257,356.00	12,345,418.00	11,971,963.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.50%	15.13%	14.33%
District's Reserve Standard (Section 10B, Line 7):	2,566,105.23	2,447,746.44	2,505,846.09
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYP1 exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYP1 does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(11,294,159.00)	(11,063,532.00)	-2.0%	(230,627.00)	Met
1st Subsequent Year (2021-22)	(11,780,035.00)	(11,054,467.00)	-6.2%	(725,568.00)	Not Met
2nd Subsequent Year (2022-23)	(12,192,634.00)	(11,644,582.00)	-4.5%	(548,052.00)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	13,500.00	New	13,500.00	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	185,533.00	25,360.00	-86.3%	(160,173.00)	Not Met
1st Subsequent Year (2021-22)	487,437.00	487,437.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	525,712.00	525,713.00	0.0%	1.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

In addition to NPS/NPA savings seen in 20-21 and budgeted forward, the 21-22 budget includes \$188,809 in state Early Intervention Preschool funds.

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

Explanation:
(required if NOT met)

\$13,500 was transferred from Fund 40 to Fund 01 for two small projects.

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

Explanation:
(required if NOT met)

Due to COVID, the Cafeteria fund has received significantly greater revenue than budgeted previously, eliminating the need for a General Fund contribution in the current year..

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	See below			
Certificates of Participation				
General Obligation Bonds	51/861x		51/743x	114,725
Supp Early Retirement Program	01/0000/8xxx		01/0000/7439	205,180
State School Building Loans				
Compensated Absences				

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

2015 Refunding Mello-Roos Bonds	49/8622	49/743x	9,834,612
Series 2016 Refunding COP	49/8622	49/743x	66,155,000
Series 2017 Refunding COP	49/8622	49/743x	50,310,000
Series 2019 Refunding COP	49/8622	49/743x	8,285,000
Series 2020 BAN CFD #1	21/8951	21/743x	18,545,000
Series 2020 BAN CFD #2	21/8951	21/743x	34,980,000
GAN Lease	21/8979	21/743x	18,887,598
TOTAL:			207,317,115

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	9,238,133	7,429,851	7,430,676	7,431,851
Supp Early Retirement Program	205,180	205,180		
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

2015 Refunding Mello-Roos Bonds	886,365	885,333	882,999	881,472
Series 2016 Refunding COP	3,451,769	3,335,494	3,551,294	3,813,769
Series 2017 Refunding COP	2,505,038	2,585,238	2,458,638	2,249,688
Series 2019 Refunding COP	122,125	355,538	338,988	342,492
Series 2020 BAN CFD #1	0	341,022	370,900	370,900
Series 2020 BAN CFD #2	0	643,243	699,600	699,600
GAN Lease	0	504,058	457,080	457,080
Total Annual Payments:	16,408,610	16,284,957	16,190,175	16,246,852
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim (Form 01CSI, Item S7A)	Second Interim
7,109,917.00	14,637,337.00
4,709,190.00	4,873,213.00
2,400,727.00	9,764,124.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2020

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

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

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00
0.00	0.00
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)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

196,397.00	189,979.00
185,249.00	189,979.00
185,249.00	189,979.00

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

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

342,562.00	342,629.00
423,180.00	423,408.00
498,406.00	498,715.00

- d. Number of retirees receiving OPEB benefits

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

21	21
21	21
21	21

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

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	348.0	356.5	358.5	361.5

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

No

If Yes, and the corresponding public disclosure documents have been filed with the CDE, 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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

325,000

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
4,130,000	4,271,000	4,314,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
1.9%	3.4%	1.0%

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

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

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

- 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
484,000	521,000	549,000
1.6%	1.6%	1.6%

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	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

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	217.6	224.3	234.8	234.8

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

107,000

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

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
1,436,000	1,587,000	1,587,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
0.1%	10.5%	0.0%

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

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

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
130,000	137,000	142,000
1.4%	1.4%	1.4%

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	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

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	59.6	61.2	63.3	63.3

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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")

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

Negotiations Not Settled

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

60,780

4. 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

**Management/Supervisor/Confidential
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
560,000	576,000	576,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
1.3%	2.9%	0.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
162,470	74,477	44,235
2.7%	1.2%	0.7%

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
111,707	111,707	111,707
1.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

John Adams Academy charter opened a new school in our boundaries this year. We do not yet know the impact, if any, on our enrollment.

End of School District Second Interim Criteria and Standards Review