



COLUSA UNIFIED SCHOOL DISTRICT

FIRST INTERIM REPORT

FISCAL YEAR
2020.2021

COLUSA UNIFIED SCHOOL DISTRICT

FIRST INTERIM BUDGET ASSUMPTIONS 2020.2021 WITH NARRATIVE SUMMARY

The Colusa Unified School District (CUSD) budget is developed using a zero-based budget model approach. In addition, a portion of the budget is developed to compliment the Local Control and Accountability Plan, which identifies how the District will support the most at risk students that it serves.

INTRODUCTION

The Board of Education (BOE) adopted their budget for the 2020.2021 fiscal year at their meeting on June 22, 2020. At the time the budget was adopted with a positive certification, the May Revise was the basis for overall budget development for fiscal year 2020.2021. In the May Revise, revenue under the Local Control Funding Formula (LCFF) decreased in fiscal 2020.2021 by 7.92%. The Unrestricted General Fund, Fund 01 was projected to deficit spend in the amount of \$832,071. As negotiations of the State Budget took place, counter proposals that were more favorable to public education were vetted. There was hope that the enacted State Budget will provide more funding then proposed in the May Revise and a revised District budget, the 45-Day Revise, would be submitted to the Board of Education.

2020-2021 ADOPTED BUDGET

On June 29, 2020 the Governor signed several bills to enact the education budget. Revenue reductions proposed at the May Revision shifted to cash deferrals across fiscal years. In his signing message, the Governor stated, “this bill protects school funding from uncertainties caused by COVID-19, including for schools that offer distance learning to accommodate public health and safety conditions.”

The budget and trailer bills include several programs that will protect education, including legislation discouraging classified layoffs and prohibiting the layoffs of certain certificated and classified employees for one year. Additional provisions create an Average Daily Attendance (ADA) hold harmless and new requirements for distance learning. Learning loss mitigation grants and federal funds continue to be a major support as schools look to return to in-person instruction. Employer pension rates are reduced for two years by redirecting the long-term unfunded pension liability buy-down.

45-DAY REVISE

Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. The District met this obligation by presenting its 45-Day Revise Budget at the Board of Education meeting on September 17th.

The primary changes(s) from the May Revision is the restoration of the LCFF revenues and the increase in cash deferrals. The major changes are as follows:

- ✓ Restores 7.92% reduction to the LCFF base grant amount (sets cost of living allowance (COLA) at 0.00%, instead of using -10% proration factor after statutory COLA)
- ✓ Restores categorical program reductions

- ✓ Adds \$1 billion to learning loss mitigation and changes formulas
- ✓ Adjusts Special Education formula and sets the base rate at \$625 per ADA
- ✓ Expands deferrals of 2020.2021 apportionments to \$11 billion.
- ✓ Eliminates triggers in revenue reductions.
- ✓ Adds triggers to reduce \$11 billion of deferrals if federal legislation to provide additional federal funds to the state is not enacted by September 1.

SCHOOL FINANCE, INSTRUCTION & ACCOUNTABILITY FOR 2020.21 SCHOOL YEAR

The education trailer bill, SB98, includes new Education Code establishing school finance, instruction and accountability for the 2020.2021 school year. Local Education Agencies (LEAs) will receive funding in 2020.2021 based on 2019.2020 ADA and must meet requirements for instructional minutes (revised minimum) and days, offer in-person instruction to the greatest extent possible and offer LEA wide or school wide distance learning per order or guidance from public health officer or for students who are medically fragile or who would be at risk by in-person instruction. Regular attendance collection is still required. The statute contains language outlining distance learning criteria including daily live interaction with certificated employees and peers for purposes of instruction, progress monitoring and maintaining school connectedness. If daily live interaction is not feasible as part of regular instruction, the LEA shall develop, with parent and stakeholder input, an alternative plan for frequent live interaction. Additional requirements include documenting daily participation and ensuring a weekly engagement record is completed for each pupil. Requirements of these provisions will be part of the 2020.2021 audit guide.

GENERAL FUND – FUND 01

UNRESTRICTED REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF) OVERVIEW The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF has been very complex. The primary cause for this complexity is the state’s commitment to ensuring all LEAs are funded at no less than they received in 2012.2013 and that it was expected to take eight years to fully fund the LCFF. This is simple in concept but complex in application.

The Adopted State budget suspends the statutory COLA of 2.31% on the LCFF and removes the 10% proration factor proposed in the Governor’s May Revision to hold all LEAs harmless at 2019.2020 funding levels. This change is made possible in part by increasing deferrals of the principal apportionment to \$11 billion to be paid in the 2021-2022 fiscal year.

While this change is extremely good news for all LEAs, the core revenue and economic outlook assumptions remain unchanged. Moreover, representatives of the Legislative Analyst’s Office (LAO) generally agreed with the administration’s core assumption that COVID-19 is a multiyear problem that may result in further deterioration of the state’s fiscal condition in 2021-2022.

The following charts are a result from the LCFF Calculator 2020.2021 First Interim funding model. The three charts provide data for the variables of target funding, entitlement funding, and minimum proportional percentage. Chart #1 shows the target calculation of the LCFF including the Grade Span Adjustment and Supplemental and Concentration grant funding targets.

Colusa Unified (61598) - 2020.2021 First Interim						12.14.2020	v21.2
LOCAL CONTROL FUNDING FORMULA						2020-21	
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		2020-21	
	0.000%		0.00%	72.98%	72.98%		
	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	434.94	7,702	801	1,241	764	4,570,575	
Grades 4-6	337.83	7,818		1,141	703	3,264,098	
Grades 7-8	245.14	8,050		1,175	724	2,438,818	
Grades 9-12	453.88	9,329	243	1,397	861	5,369,242	
Subtract NSS	-	-	-			-	
NSS Allowance		-				-	
TOTAL BASE	1,471.79	12,198,687	458,679	1,847,469	1,137,898	15,642,733	
Targeted Instructional Improvement Block Grant						72,847	
Home-to-School Transportation						45,195	
Small School District Bus Replacement Program						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						15,760,775	
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE	

Chart #1 – LCFF Target

In Chart #2, the LCFF Entitlement Calculation, shows a decrease in funding of \$31,010, or a 0.26% decrease. The decrease is a result of the rolling 3-year unduplicated percentage dropping from 73.33% to 72.98%.

CALCULATE LCFF PHASE-IN ENTITLEMENT				2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET				15,760,775	
LOCAL CONTROL FUNDING FORMULA FLOOR				15,215,313	
LCFF Need (LCFF Target less LCFF Floor, if positive)				-	
Current Year Gap Funding				100.00%	-
ECONOMIC RECOVERY PAYMENT				-	
Miscellaneous Adjustments				-	
LCFF Entitlement before Minimum State Aid provision				15,760,775	
LCFF Phase-In Entitlement before COE trans				15,760,775	
CHANGE OVER PRIOR YEAR				-0.20%	(31,010)
LCFF Entitlement PER ADA				10,709	
PER ADA CHANGE OVER PRIOR YEAR				-0.20%	(21)
BASIC AID STATUS (school districts only)				Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES					
				Increase	2020-21
State Aid				-0.26%	(31,010)
Property Taxes net of in-lieu				0.00%	-
Charter in-Lieu Taxes				0.00%	-
LCFF pre COE, Choice, Supp				-0.20%	(31,010)
				15,760,775	

Chart #2 – LCFF Entitlement

Chart #3 identifies the minimum proportional percentage (MPP) for the budget year and two future years. Funding levels include prior year funding for the Economic Impact Aide program and other funding spent on the targeted populations. As such, the proportionality increase is based on the difference. For fiscal 2020.2021, the MPP amount is \$2,985,367 or 23.59%.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 2,985,367	\$ 2,988,025	\$ 2,988,025
Current year Percentage to Increase or Improve Services	23.59%	23.61%	23.61%

Chart #3 – Minimum Proportionality Percentage (MPP)

RESTRICTED REVENUE ASSUMPTIONS

Special Education For the 2020.2021 fiscal year, the adopted State Budget includes a new Special Education base funding formula that utilizes each individual LEA's ADA, including districts, charters and COEs; calculates allocations to SELPAs based on the ADA reported for the SELPA for the current fiscal year, the most recent prior fiscal year, or the second most recent prior fiscal year (whichever is greatest) and continues to allocate funds to SELPAs. The budget includes an additional, ongoing \$545 million for distribution through the new formula, comprised of \$152.6 million in AB 602 funding and redirecting \$392.7 million of the \$492.7 million in Special Education early intervention grant funding, both of which were provided in 2019.2020. The remaining \$100 million is allocated to increase funding for low incidence disabilities in 2020.2021. This increased, ongoing allocation to the new base funding formula results in a 2020.2021 base rate of \$625 per ADA.

All other existing AB 602 Special Education categorical funding sources remain unchanged and frozen at 2019.2020 funding levels until a new funding formula is adopted in a future fiscal year. \$500,000 in one-time Individuals with Disabilities Education Act (IDEA) funding is allocated for a study of the current SELPA governance and accountability structure and \$350,000 in IDEA funds is provided to develop a standardized Individualized Education Program (IEP) template and addendum for distance learning.

Federal Revenues: Learning Loss Mitigation Funds Compared to the Adopted Budget, nearly \$1 billion in additional one-time state general fund monies and federal dollars under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act will be distributed to LEAs. More LEAs will receive these monies than the governor proposed in the May Revision. The funds will be allocated to LEAs as follows:

- \$1.5 billion for students with disabilities (SWD) to be distributed to LEAs based on their 2019-20 Fall 1 Census enrollment of SWDs ages 3 to 22. \$355 million is from the Federal Trust Fund (Governor's Emergency Education Relief [GEER] Fund) and \$1.14 billion is from the Coronavirus Relief Fund (CRF). Separate resource codes will be established based on the source of funds.
- \$2.86 billion from the CRF to be allocated to LEAs based on their proportion of supplemental and concentration grant funding using the 2019-20 P-2 principal apportionment certification.
- \$980 million to be allocated to LEAs based on the LCFF as of the 2019-20 P-2 principal apportionment certification. \$540 million is from the state general fund and \$440 million comes from the CRF. Separate resource codes will be established based on the source of funds.

The following table shows the amounts for Colusa Unified per each of the above programs. Note: Coronavirus Relief Funds are to be used by December 30, 2020. For the remaining funds, the date funds are to be spent vary as defined in the following table.

SB117	7388	\$ 25,585.00	Open
CARES	3210	\$ 177,355.00	ESSER (F) 3.13.2020 thru 08.30.2021
SB98(a)	3215	\$ 88,782.00	GEER (F) 03.13.2020 thru 08.30.2022
SB98(a)	3220	\$ 286,114.00	CRF (F) 03.01.2020 thru 12.30.2020
SB98(b)	3220	\$ 877,155.00	CRF (F) 03.01.2020 thru 12.30.2020
SB98(c)	7420	\$ 133,896.00	Prop98 (55%) (S) 03.01.2020 thru 06.30.2021
SB98(c)	3220	\$ 109,077.00	CRF (45%) (F) 03.01.2020 thru 12.30.2020
		<u>\$ 1,697,964.00</u>	

Funds can be spent in four general categories: student learning supports; general measures that extend instructional time for students; providing additional core academic support for students who need it; and providing integrated services that support teaching and learning such as student and staff technology needs, mental health services, staff professional development, and student nutrition.

Categorical Programs The budget rejects the May Revision cuts to existing Prop. 98 funded categorical programs. All the programs, including CTE Incentive Grants, Strong Workforce, ASES, and Adult Education will continue to be funded at their existing statutory levels. The one exception is that the May Revision's \$3.5 million cut to the Exploratorium was approved.

UNRESTRICTED AND RESTRICTED EXPENDITURE ASSUMPTIONS

Local Control Accountability Plan The adopted State budget replaces the May Revision proposal for LEAs to adopt a 2020.2021 LCAP and Annual Update in December 2020 with a new one-year requirement for LEAs to adopt a *Learning Continuity and Attendance Plan* (LCAP2) by September 30, 2020. The bill requires California Department of Education (CDE), in consultation with the Executive Director of the State Board of Education, to develop a template plan on or before August 1, 2020. The plan must be presented at a public hearing of the governing board at least one day before a separate governing board meeting where the plan will be adopted. District plans must be submitted to the county superintendent within five days of adoption. The county superintendent may submit comments and recommendations to the district, but the plan is not subject to county office approval. The District satisfied this requirement with the Board of Education making the required adoption on September 21, 2020.

LEAs will also be required to adopt a 2020.2021 LCFF Budget Overview for Parents with the First Interim Report by December 15, 2020. The LCFF Budget Overview for Parents will require a separate public hearing to allow for comment on the budget overview. The District is slated to meet this requirement at their December 14, 2020 Board of Education meeting.

Unrestricted and Restricted Expenditure Increases Unrestricted expenditures increased \$24,911 as minor adjustment were made to the budget in Books and Supplies, and Service and Operating Expenses.

Restricted expenditures increased by \$237,895 in the First Interim Report. Increase were predominately in Books and Supplies, Services and Operating Expenditures, and Capital Outlay. The increase represents budgeting of carryover program dollars from last year that were not included in the 45-Day Revise Budget.

Retirement Systems The 2020.2021 adopted State budget continues to include a budget allocation to buy down the LEA employer contribution rates for CalSTRS and CalPERS in 2020.2021 and 2021.2022. The final amounts are:

	2020-21	2021-22	2022-23
STRS Employer Rates	16.15%	16.00%	18.10%
PERS Employer Rates	20.70%	23.00%	26.30%

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

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

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

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

The June principal apportionment will be 100% deferred to July 2021. For cash flow projection and appropriate Tax and Revenue Anticipation Note (TRAN) sizing purposes, the District plans on the principal apportionment deferral to occur in the months as listed. By doing so, Form CASH shows the District's projected cash position to be *negative* in the month of June 2020. As a result, the Administration will have Form CASH validate and, if valid, will consider and exercise borrowing options available to ensure a positive cash position in all future months.

ENDING FUND BALANCE

The projected ending fund balance for fiscal 2020-2021, as shown on the following page, for the Unrestricted and Restricted general fund is \$3,038,292 (U) and \$91,477 (R). When compared to the 45-Day Revise Budget, the projected ending fund balance for the Unrestricted general fund has decreased by \$52,940 while the ending fund balance for the Restricted general fund decreased by \$23,455; a combined net decrease to the ending fund balance of \$76,395. This is attributable to several adjustments being made to the budget to adapt to the pandemic environment of 2020.

Ending Fund Balance	\$ 3,038,292	\$ 91,447
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Components of Ending Fund Balance

Economic Uncertainty Reserve	966,750	-
Stores / Cash	30,350	-
Prepaid Expense	-	-
Legally Restricted	-	91,447
Set Aside for Technology	1,035,905	-
Set Aside for Vehicles	497,030	-
Set Aside for Curriculum	508,257	-
Unassigned/Unappropriated	\$ -	\$ -

MULTIYEAR PROJECTIONS

Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To make multiyear projections, Districts rely on a variety of assumptions and sources of information available at the time the projection is created. This projection is known as a multi-year projection (MYP).

The COVID-19 pandemic has added an unplanned variable to the MYP process. One-time resource swings skew historical data and require us to focus on using one-time resources on one-time expenditures. The current MYP is based on the data provided in the 45-Day Revise Budget and takes a very conservative approach in assuming that year-over-year funding for the LCFF will be flat. For the District, estimated increases in 2021.22 and 2022.23 are \$2,658K and \$0K respectively as shown below in Chart #4 – 2020.2021 First Interim Budget MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT					
		2021-22			2022-23
LOCAL CONTROL FUNDING FORMULA TARGET		15,763,433			15,763,433
LOCAL CONTROL FUNDING FORMULA FLOOR		15,215,313			15,215,313
LCFF Need (LCFF Target less LCFF Floor, if positive)		-			-
Current Year Gap Funding	100.00%	-		100.00%	-
ECONOMIC RECOVERY PAYMENT		-			-
Miscellaneous Adjustments		-			-
LCFF Entitlement before Minimum State Aid provision		15,763,433			15,763,433
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)		15,763,433			15,763,433
CHANGE OVER PRIOR YEAR	0.02%	2,658		0.00%	-

CHART #4 – 2020.2021 FIRST INTERIM BUDGET MYP LCFF ENTITLEMENT CALCULATION

The LCFF planning factors for the multiyear projection assume the application of zero COLA in 2021-2022 and 2022-2023. The District should continue to develop multiple multiyear projection scenarios to be prepared for the considerable downside risks that exist in 2021-22 and 2022-23. Because the 2020-21 education budget includes \$11 billion in deferrals (an increase of \$9.1 billion compared to 2019-20), and because this increase in deferrals (equivalent to approximately 14% of all LCFF funding in 2020-21) represents the shortfall in state funding available in 2020-21 to fund education at current levels, districts should seriously consider the distinct possibility that increased deferrals, reduced LCFF funding or both may occur in 2021-22 and 2022-23.

For purposes of approval of the 2020.21 First Interim budget, the MYP follows the above mentioned funding assumptions and maintains a positive certification for the development of the fiscal 2021.22 and 2022.23 budgets respectfully. In the past budget cycle, the MYP would assume a *best*-case scenario. As noted above, the MYP has been calculated to illustrate more of a

“middle of the road” so that risk(s) can be highlighted. The MYP is shown on the chart below:
Chart #5 – 2020.2021 First Interim Budget MYP.

	<i>Est. Funded Increase @ 0.00%</i>		<i>Est. Funded Increase @ 0.00%</i>			
	<u>2020/2021</u>		<u>2021/2022</u>		<u>2022/2023</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$16,161,120	\$ 3,381,765	\$16,170,863	\$1,720,092	\$16,180,408	\$1,763,781
Total Expenditures / Uses / Sources	15,953,150	3,381,853	16,205,837	1,811,539	16,466,724	1,763,781
Net Increase/Decrease	\$ 207,970	\$ (88)	\$ (34,974)	\$ (91,447)	\$ (286,316)	\$ 0
Beginning Fund Balance	2,830,322	91,535	3,038,292	91,447	3,003,318	0
Ending Fund Balance	<u>\$ 3,038,292</u>	<u>\$ 91,447</u>	<u>\$ 3,003,318</u>	<u>\$ 0</u>	<u>\$ 2,717,002</u>	<u>\$ 0</u>

CHART #5 – FIRST INTERIM BUDGET MYP

GENERAL FUND CONCLUSION

For the first time in several years, the District's fiscal position is precarious at best. The COVID-19 pandemic has created a level of uncertainty for not only the budget year, but future years as well. It has been said that the timing of the next recession is not ‘if’ but ‘when.’ The “when” appears to be now and the depth of the recession could be significant. All are hopeful that the recovery will be relatively quick; but with a MYP that expects funding to be flat, it appears that a recovery will be a long-term event.

The District’s fiscal position at the First Interim Budget is significantly better than at the time of the District’s Adopted Budget, which projected deficit spending in the unrestricted general fund in excess of \$800K. However, the challenges have shifted from short-term to long-term. In the short-term, the challenge has moved from budget solvency to managing cash reserves. As Form CASH shows us, the District will most likely have to “borrow” funds to maintain payroll before the end of the fiscal year. Long-term, the cuts original proposed for the current year have been pushed for consideration in future cycles.

As the pendulum swings back and forth, the District must not only plan on how to get kids back into the classroom, but also continue to be prudent in the deployment of its Strategic Plan and the Local Control Accountability Plan. The District must be thoughtful in its actions and it must recognize the impact of the economic shutdown and plan to mitigate a future reduction in funding.

END – FIRST INTERIM BUDGET ASSUMPTIONS – CUSD – 2020.2021

GENERAL FUND

Description	Resource Codes	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	14,499,452.00	15,760,775.00	6,073,405.00	15,760,775.00	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	285,696.00	285,696.00	0.00	285,696.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,649.00	114,649.00	19,995.86	114,649.00	0.00	0.0%
5) TOTAL, REVENUES			14,899,797.00	16,161,120.00	6,093,400.86	16,161,120.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,145,590.00	7,145,590.00	1,861,939.87	7,145,590.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,038,102.00	2,038,102.00	602,368.42	2,038,102.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,237,606.00	3,237,606.00	943,041.58	3,237,606.00	0.00	0.0%
4) Books and Supplies		4000-4999	375,005.00	375,005.00	113,091.13	383,105.00	(8,100.00)	-2.2%
5) Services and Other Operating Expenditures		5000-5999	1,047,915.00	1,166,257.00	644,119.78	1,183,605.00	(17,348.00)	-1.5%
6) Capital Outlay		6000-6999	68,104.00	118,104.00	113,878.03	118,104.00	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	(108,433.00)	(108,433.00)	0.00	(108,970.00)	537.00	-0.5%
9) TOTAL, EXPENDITURES			13,803,889.00	13,972,231.00	4,278,438.81	13,997,142.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,095,908.00	2,188,889.00	1,814,962.05	2,163,978.00		
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	20,000.00	20,000.00	0.00	20,000.00	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	(1,907,979.00)	(1,907,979.00)	0.00	(1,936,008.00)	(28,029.00)	1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,927,979.00)	(1,927,979.00)	0.00	(1,956,008.00)		

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)			(832,071.00)	260,910.00	1,814,962.05	207,970.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,725,656.43	2,830,324.00		2,830,322.00	(2.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,725,656.43	2,830,324.00		2,830,322.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,725,656.43	2,830,324.00		2,830,322.00		
2) Ending Balance, June 30 (E + F1e)			1,893,585.43	3,091,234.00		3,038,292.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
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	995,083.43	2,094,134.00		2,041,192.00		
Set Aside for Technology	0000	9780	832,405.00					
Set Aside for Vehicles	0000	9780	32,757.09					
Set Aside for Vehicles	1100	9780	129,921.34					
Set Aside for Technology	0000	9780		1,035,905.00				
Set Aside for Vehicles	0000	9780		497,030.00				
Set Aside for Curriculum	0000	9780		494,277.00				
Set Aside for Curriculum	1100	9780		66,922.00				
Set Aside for Technology	0000	9780				1,035,905.00		
Set Aside for Vehicles	0000	9780				497,030.00		
Set Aside for Curriculum	0000	9780				441,336.00		
Set Aside for Curriculum	1100	9780				66,921.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	868,152.00	966,750.00		966,750.00		
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	8,661,704.00	10,590,907.00	5,318,996.00	10,590,907.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,974,774.00	1,330,982.00	754,409.00	1,330,982.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	17,204.00	17,204.00	0.00	17,204.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,384,779.00	3,360,691.00	0.00	3,360,691.00	0.00	0.0%
Unsecured Roll Taxes		8042	365,361.00	365,361.00	0.00	365,361.00	0.00	0.0%
Prior Years' Taxes		8043	9,075.00	9,075.00	0.00	9,075.00	0.00	0.0%
Supplemental Taxes		8044	84,931.00	84,931.00	0.00	84,931.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,624.00	1,624.00	0.00	1,624.00	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			14,499,452.00	15,760,775.00	6,073,405.00	15,760,775.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,499,452.00	15,760,775.00	6,073,405.00	15,760,775.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	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	60,786.00	60,786.00	0.00	60,786.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	224,910.00	224,910.00	0.00	224,910.00	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			285,696.00	285,696.00	0.00	285,696.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	16,290.86	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%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	114,649.00	114,649.00	3,705.00	114,649.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,649.00	114,649.00	19,995.86	114,649.00	0.00	0.0%
TOTAL, REVENUES			14,899,797.00	16,161,120.00	6,093,400.86	16,161,120.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	6,045,245.00	6,045,245.00	1,587,105.74	6,045,245.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	301,806.00	301,806.00	60,308.49	301,806.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	741,805.00	741,805.00	199,803.64	741,805.00	0.00	0.0%
Other Certificated Salaries		1900	56,734.00	56,734.00	14,722.00	56,734.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,145,590.00	7,145,590.00	1,861,939.87	7,145,590.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	282,924.00	282,924.00	68,276.71	282,924.00	0.00	0.0%
Classified Support Salaries		2200	751,200.00	751,200.00	235,474.41	751,200.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	225,964.00	225,964.00	75,347.04	225,964.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	627,809.00	627,809.00	198,226.81	627,809.00	0.00	0.0%
Other Classified Salaries		2900	150,205.00	150,205.00	25,043.45	150,205.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,038,102.00	2,038,102.00	602,368.42	2,038,102.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,203,902.00	1,203,902.00	272,792.16	1,203,902.00	0.00	0.0%
PERS		3201-3202	411,384.00	411,384.00	108,699.88	411,384.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	246,486.00	246,486.00	66,090.38	246,486.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	992,608.00	992,608.00	335,051.17	992,608.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,319.00	4,319.00	1,128.72	4,319.00	0.00	0.0%
Workers' Compensation		3601-3602	206,464.00	206,464.00	56,648.50	206,464.00	0.00	0.0%
OPEB, Allocated		3701-3702	150,000.00	150,000.00	95,150.26	150,000.00	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	22,443.00	22,443.00	7,480.51	22,443.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,237,606.00	3,237,606.00	943,041.58	3,237,606.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	2,131.59	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	5,137.69	0.00	0.00	0.0%
Materials and Supplies		4300	273,177.00	273,177.00	76,274.02	284,077.00	(10,900.00)	-4.0%
Noncapitalized Equipment		4400	101,828.00	101,828.00	29,547.83	99,028.00	2,800.00	2.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			375,005.00	375,005.00	113,091.13	383,105.00	(8,100.00)	-2.2%
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	28,650.00	38,650.00	3,268.04	37,275.00	1,375.00	3.6%
Dues and Memberships		5300	1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
Insurance		5400-5450	230,750.00	293,750.00	268,181.39	293,750.00	0.00	0.0%
Operations and Housekeeping Services		5500	423,350.00	423,350.00	126,572.55	423,350.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,545.00	106,545.00	28,782.25	106,545.00	0.00	0.0%
Transfers of Direct Costs		5710	(177,355.00)	(177,355.00)	0.00	(177,355.00)	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	387,075.00	393,417.00	179,506.69	412,140.00	(18,723.00)	-4.8%
Communications		5900	61,100.00	86,100.00	37,808.86	86,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,047,915.00	1,166,257.00	644,119.78	1,183,605.00	(17,348.00)	-1.5%

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)
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	68,104.00	118,104.00	113,878.03	118,104.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,104.00	118,104.00	113,878.03	118,104.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(69,433.00)	(69,433.00)	0.00	(69,970.00)	537.00	-0.8%
Transfers of Indirect Costs - Interfund		7350	(39,000.00)	(39,000.00)	0.00	(39,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(108,433.00)	(108,433.00)	0.00	(108,970.00)	537.00	-0.5%
TOTAL, EXPENDITURES			13,803,889.00	13,972,231.00	4,278,438.81	13,997,142.00	(24,911.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,907,979.00)	(1,907,979.00)	0.00	(1,936,008.00)	(28,029.00)	1.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,907,979.00)	(1,907,979.00)	0.00	(1,936,008.00)	(28,029.00)	1.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,927,979.00)	(1,927,979.00)	0.00	(1,956,008.00)	(28,029.00)	1.5%

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	489,280.00	1,850,408.00	1,372,600.68	1,888,420.00	38,012.00	2.1%
3) Other State Revenue		8300-8599	1,157,683.00	1,291,579.00	309,546.57	1,463,345.00	171,766.00	13.3%
4) Other Local Revenue		8600-8799	10,000.00	30,000.00	86.00	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,656,963.00	3,171,987.00	1,682,233.25	3,381,765.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	115,899.00	250,899.00	78,313.44	250,899.00	0.00	0.0%
2) Classified Salaries		2000-2999	550,202.00	560,202.00	152,099.83	563,925.00	(3,723.00)	-0.7%
3) Employee Benefits		3000-3999	925,735.00	925,735.00	71,383.68	925,735.00	0.00	0.0%
4) Books and Supplies		4000-4999	270,748.00	853,452.00	256,113.25	1,095,087.00	(241,635.00)	-28.3%
5) Services and Other Operating Expenditures		5000-5999	253,139.00	790,057.00	48,148.49	770,057.00	20,000.00	2.5%
6) Capital Outlay		6000-6999	0.00	276,188.00	117,689.64	288,188.00	(12,000.00)	-4.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,354,000.00	1,354,000.00	674,644.00	1,354,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	69,433.00	69,433.00	0.00	69,970.00	(537.00)	-0.8%
9) TOTAL, EXPENDITURES			3,539,156.00	5,079,966.00	1,398,392.33	5,317,861.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,882,193.00)	(1,907,979.00)	283,840.92	(1,936,096.00)		
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	1,907,979.00	1,907,979.00	0.00	1,936,008.00	28,029.00	1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,907,979.00	1,907,979.00	0.00	1,936,008.00		

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)			25,786.00	0.00	283,840.92	(88.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	196,200.65	67,992.00		91,535.00	23,543.00	34.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,200.65	67,992.00		91,535.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,200.65	67,992.00		91,535.00		
2) Ending Balance, June 30 (E + F1e)			221,986.65	67,992.00		91,447.00		
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	221,986.65	67,992.00		91,447.00		
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	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								
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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	212,000.00	212,000.00	32,146.54	234,798.00	22,798.00	10.8%
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	34,000.00	34,000.00	8,712.00	34,565.00	565.00	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	2,675.00	2,675.00	17.00	2,949.00	274.00	10.2%
Title III, Part A, English Learner Program	4203	8290	47,250.00	47,250.00	12,727.00	51,480.00	4,230.00	9.0%
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	16,000.00	16,000.00	2,121.00	17,120.00	1,120.00	7.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	16,000.00	16,000.00	2,121.00	17,120.00	1,120.00	7.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	192.14	9,025.00	9,025.00	New
All Other Federal Revenue	All Other	8290	177,355.00	1,538,483.00	1,316,685.00	1,538,483.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			489,280.00	1,850,408.00	1,372,600.68	1,888,420.00	38,012.00	2.1%
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	79,380.00	79,380.00	0.00	79,380.00	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	251,744.00	251,744.00	0.00	251,744.00	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	70,814.00	70,814.00	173,947.70	244,761.00	173,947.00	245.6%
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	755,745.00	889,641.00	135,598.87	887,460.00	(2,181.00)	-0.2%
TOTAL, OTHER STATE REVENUE			1,157,683.00	1,291,579.00	309,546.57	1,463,345.00	171,766.00	13.3%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,000.00	10,000.00	0.00	10,000.00	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%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	20,000.00	86.00	20,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	30,000.00	86.00	30,000.00	0.00	0.0%
TOTAL, REVENUES			1,656,963.00	3,171,987.00	1,682,233.25	3,381,765.00	209,778.00	6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	115,899.00	215,899.00	75,413.27	215,899.00	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	35,000.00	2,900.17	35,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			115,899.00	250,899.00	78,313.44	250,899.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	283,760.00	283,760.00	66,345.45	287,483.00	(3,723.00)	-1.3%
Classified Support Salaries		2200	143,175.00	143,175.00	47,724.68	143,175.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	123,267.00	123,267.00	36,877.56	123,267.00	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	10,000.00	1,152.14	10,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			550,202.00	560,202.00	152,099.83	563,925.00	(3,723.00)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	680,003.00	680,003.00	12,439.65	680,003.00	0.00	0.0%
PERS		3201-3202	108,978.00	108,978.00	23,083.40	108,978.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	43,088.00	43,088.00	12,093.94	43,088.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	76,717.00	76,717.00	17,951.96	76,717.00	0.00	0.0%
Unemployment Insurance		3501-3502	326.00	326.00	109.10	326.00	0.00	0.0%
Workers' Compensation		3601-3602	15,326.00	15,326.00	5,299.61	15,326.00	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	1,297.00	1,297.00	406.02	1,297.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			925,735.00	925,735.00	71,383.68	925,735.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,125.00	18,257.00	60,828.95	38,257.00	(20,000.00)	-109.5%
Books and Other Reference Materials		4200	37,469.00	81,123.00	26,597.92	61,123.00	20,000.00	24.7%
Materials and Supplies		4300	217,154.00	754,072.00	156,252.64	995,707.00	(241,635.00)	-32.0%
Noncapitalized Equipment		4400	0.00	0.00	12,433.74	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			270,748.00	853,452.00	256,113.25	1,095,087.00	(241,635.00)	-28.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,784.00	24,784.00	287.00	24,784.00	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	31,000.00	31,000.00	1,567.00	31,000.00	0.00	0.0%
Transfers of Direct Costs		5710	177,355.00	177,355.00	0.00	177,355.00	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	20,000.00	556,918.00	46,294.49	536,918.00	20,000.00	3.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			253,139.00	790,057.00	48,148.49	770,057.00	20,000.00	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	57,073.05	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	276,188.00	60,616.59	288,188.00	(12,000.00)	-4.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	276,188.00	117,689.64	288,188.00	(12,000.00)	-4.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,354,000.00	1,354,000.00	674,644.00	1,354,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,354,000.00	1,354,000.00	674,644.00	1,354,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	69,433.00	69,433.00	0.00	69,970.00	(537.00)	-0.8%
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			69,433.00	69,433.00	0.00	69,970.00	(537.00)	-0.8%
TOTAL, EXPENDITURES			3,539,156.00	5,079,966.00	1,398,392.33	5,317,861.00	(237,895.00)	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,907,979.00	1,907,979.00	0.00	1,936,008.00	28,029.00	1.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,907,979.00	1,907,979.00	0.00	1,936,008.00	28,029.00	1.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,907,979.00	1,907,979.00	0.00	1,936,008.00	(28,029.00)	1.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	14,499,452.00	15,760,775.00	6,073,405.00	15,760,775.00	0.00	0.0%
2) Federal Revenue		8100-8299	489,280.00	1,850,408.00	1,372,600.68	1,888,420.00	38,012.00	2.1%
3) Other State Revenue		8300-8599	1,443,379.00	1,577,275.00	309,546.57	1,749,041.00	171,766.00	10.9%
4) Other Local Revenue		8600-8799	124,649.00	144,649.00	20,081.86	144,649.00	0.00	0.0%
5) TOTAL, REVENUES			16,556,760.00	19,333,107.00	7,775,634.11	19,542,885.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,261,489.00	7,396,489.00	1,940,253.31	7,396,489.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,588,304.00	2,598,304.00	754,468.25	2,602,027.00	(3,723.00)	-0.1%
3) Employee Benefits		3000-3999	4,163,341.00	4,163,341.00	1,014,425.26	4,163,341.00	0.00	0.0%
4) Books and Supplies		4000-4999	645,753.00	1,228,457.00	369,204.38	1,478,192.00	(249,735.00)	-20.3%
5) Services and Other Operating Expenditures		5000-5999	1,301,054.00	1,956,314.00	692,268.27	1,953,662.00	2,652.00	0.1%
6) Capital Outlay		6000-6999	68,104.00	394,292.00	231,567.67	406,292.00	(12,000.00)	-3.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,354,000.00	1,354,000.00	674,644.00	1,354,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(39,000.00)	(39,000.00)	0.00	(39,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			17,343,045.00	19,052,197.00	5,676,831.14	19,315,003.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(786,285.00)	280,910.00	2,098,802.97	227,882.00		
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	20,000.00	20,000.00	0.00	20,000.00	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			(20,000.00)	(20,000.00)	0.00	(20,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(806,285.00)	260,910.00	2,098,802.97	207,882.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,921,857.08	2,898,316.00		2,921,857.00	23,541.00	0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,921,857.08	2,898,316.00		2,921,857.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,921,857.08	2,898,316.00		2,921,857.00		
2) Ending Balance, June 30 (E + F1e)			2,115,572.08	3,159,226.00		3,129,739.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
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	221,986.65	67,992.00		91,447.00		
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	995,083.43	2,094,134.00		2,041,192.00		
Set Aside for Technology	0000	9780	832,405.00					
Set Aside for Vehicles	0000	9780	32,757.09					
Set Aside for Vehicles	1100	9780	129,921.34					
Set Aside for Technology	0000	9780		1,035,905.00				
Set Aside for Vehicles	0000	9780		497,030.00				
Set Aside for Curriculum	0000	9780		494,277.00				
Set Aside for Curriculum	1100	9780		66,922.00				
Set Aside for Technology	0000	9780				1,035,905.00		
Set Aside for Vehicles	0000	9780				497,030.00		
Set Aside for Curriculum	0000	9780				441,336.00		
Set Aside for Curriculum	1100	9780				66,921.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	868,152.00	966,750.00		966,750.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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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	8,661,704.00	10,590,907.00	5,318,996.00	10,590,907.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,974,774.00	1,330,982.00	754,409.00	1,330,982.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	17,204.00	17,204.00	0.00	17,204.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,384,779.00	3,360,691.00	0.00	3,360,691.00	0.00	0.0%
Unsecured Roll Taxes		8042	365,361.00	365,361.00	0.00	365,361.00	0.00	0.0%
Prior Years' Taxes		8043	9,075.00	9,075.00	0.00	9,075.00	0.00	0.0%
Supplemental Taxes		8044	84,931.00	84,931.00	0.00	84,931.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,624.00	1,624.00	0.00	1,624.00	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			14,499,452.00	15,760,775.00	6,073,405.00	15,760,775.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,499,452.00	15,760,775.00	6,073,405.00	15,760,775.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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	212,000.00	212,000.00	32,146.54	234,798.00	22,798.00	10.8%
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	34,000.00	34,000.00	8,712.00	34,565.00	565.00	1.7%

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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	2,675.00	2,675.00	17.00	2,949.00	274.00	10.2%
Title III, Part A, English Learner Program	4203	8290	47,250.00	47,250.00	12,727.00	51,480.00	4,230.00	9.0%
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	16,000.00	16,000.00	2,121.00	17,120.00	1,120.00	7.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	192.14	9,025.00	9,025.00	New
All Other Federal Revenue	All Other	8290	177,355.00	1,538,483.00	1,316,685.00	1,538,483.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			489,280.00	1,850,408.00	1,372,600.68	1,888,420.00	38,012.00	2.1%
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	60,786.00	60,786.00	0.00	60,786.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	304,290.00	304,290.00	0.00	304,290.00	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	251,744.00	251,744.00	0.00	251,744.00	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	70,814.00	70,814.00	173,947.70	244,761.00	173,947.00	245.6%
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	755,745.00	889,641.00	135,598.87	887,460.00	(2,181.00)	-0.2%
TOTAL, OTHER STATE REVENUE			1,443,379.00	1,577,275.00	309,546.57	1,749,041.00	171,766.00	10.9%

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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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	16,290.86	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%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,000.00	10,000.00	0.00	10,000.00	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	0.00	0.0%
All Other Local Revenue		8699	114,649.00	134,649.00	3,791.00	134,649.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			124,649.00	144,649.00	20,081.86	144,649.00	0.00	0.0%
TOTAL, REVENUES			16,556,760.00	19,333,107.00	7,775,634.11	19,542,885.00	209,778.00	1.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,161,144.00	6,261,144.00	1,662,519.01	6,261,144.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	301,806.00	301,806.00	60,308.49	301,806.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	741,805.00	741,805.00	199,803.64	741,805.00	0.00	0.0%
Other Certificated Salaries		1900	56,734.00	91,734.00	17,622.17	91,734.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,261,489.00	7,396,489.00	1,940,253.31	7,396,489.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	566,684.00	566,684.00	134,622.16	570,407.00	(3,723.00)	-0.7%
Classified Support Salaries		2200	894,375.00	894,375.00	283,199.09	894,375.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	349,231.00	349,231.00	112,224.60	349,231.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	627,809.00	627,809.00	198,226.81	627,809.00	0.00	0.0%
Other Classified Salaries		2900	150,205.00	160,205.00	26,195.59	160,205.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,588,304.00	2,598,304.00	754,468.25	2,602,027.00	(3,723.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,883,905.00	1,883,905.00	285,231.81	1,883,905.00	0.00	0.0%
PERS		3201-3202	520,362.00	520,362.00	131,783.28	520,362.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	289,574.00	289,574.00	78,184.32	289,574.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,069,325.00	1,069,325.00	353,003.13	1,069,325.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,645.00	4,645.00	1,237.82	4,645.00	0.00	0.0%
Workers' Compensation		3601-3602	221,790.00	221,790.00	61,948.11	221,790.00	0.00	0.0%
OPEB, Allocated		3701-3702	150,000.00	150,000.00	95,150.26	150,000.00	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	23,740.00	23,740.00	7,886.53	23,740.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,163,341.00	4,163,341.00	1,014,425.26	4,163,341.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,125.00	18,257.00	62,960.54	38,257.00	(20,000.00)	-109.5%
Books and Other Reference Materials		4200	37,469.00	81,123.00	31,735.61	61,123.00	20,000.00	24.7%
Materials and Supplies		4300	490,331.00	1,027,249.00	232,526.66	1,279,784.00	(252,535.00)	-24.6%
Noncapitalized Equipment		4400	101,828.00	101,828.00	41,981.57	99,028.00	2,800.00	2.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			645,753.00	1,228,457.00	369,204.38	1,478,192.00	(249,735.00)	-20.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	53,434.00	63,434.00	3,555.04	62,059.00	1,375.00	2.2%
Dues and Memberships		5300	1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
Insurance		5400-5450	230,750.00	293,750.00	268,181.39	293,750.00	0.00	0.0%
Operations and Housekeeping Services		5500	423,350.00	423,350.00	126,572.55	423,350.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,545.00	137,545.00	30,349.25	137,545.00	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	407,075.00	950,335.00	225,801.18	949,058.00	1,277.00	0.1%
Communications		5900	61,100.00	86,100.00	37,808.86	86,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,301,054.00	1,956,314.00	692,268.27	1,953,662.00	2,652.00	0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	57,073.05	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	68,104.00	394,292.00	174,494.62	406,292.00	(12,000.00)	-3.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,104.00	394,292.00	231,567.67	406,292.00	(12,000.00)	-3.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,354,000.00	1,354,000.00	674,644.00	1,354,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,354,000.00	1,354,000.00	674,644.00	1,354,000.00	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	(39,000.00)	(39,000.00)	0.00	(39,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(39,000.00)	(39,000.00)	0.00	(39,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			17,343,045.00	19,052,197.00	5,676,831.14	19,315,003.00	(262,806.00)	-1.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%

Resource	Description	2020-21
		Projected Year Totals
7311	Classified School Employee Professional De	9,004.00
7388	SB 117 COVID-19 LEA Response Funds	23,457.00
7510	Low-Performing Students Block Grant	27,190.00
9010	Other Restricted Local	31,796.00
Total, Restricted Balance		91,447.00

OTHER FUNDS

Description	Resource Codes	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	620,000.00	620,000.00	0.00	620,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	71,500.00	71,500.00	0.00	71,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,500.00	89,500.00	814.33	89,500.00	0.00	0.0%
5) TOTAL, REVENUES			781,000.00	781,000.00	814.33	781,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	296,777.00	296,777.00	82,721.16	296,777.00	0.00	0.0%
3) Employee Benefits		3000-3999	123,901.00	123,901.00	41,226.43	123,901.00	0.00	0.0%
4) Books and Supplies		4000-4999	323,388.00	323,388.00	35,780.85	323,388.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,934.00	17,934.00	7,354.58	22,149.00	(4,215.00)	-23.5%
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	39,000.00	39,000.00	0.00	39,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			801,000.00	801,000.00	167,083.02	805,215.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,000.00)	(20,000.00)	(166,268.69)	(24,215.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(166,268.69)	(4,215.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	166,413.85	166,414.00		166,414.00	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)			166,413.85	166,414.00		166,414.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,413.85	166,414.00		166,414.00		
2) Ending Balance, June 30 (E + F1e)			166,413.85	166,414.00		162,199.00		
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	166,413.85	166,414.00		162,199.00		
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	620,000.00	620,000.00	0.00	620,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			620,000.00	620,000.00	0.00	620,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	71,500.00	71,500.00	0.00	71,500.00	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			71,500.00	71,500.00	0.00	71,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food Service Sales		8634	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	814.33	3,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,500.00	89,500.00	814.33	89,500.00	0.00	0.0%
TOTAL, REVENUES			781,000.00	781,000.00	814.33	781,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	221,295.00	221,295.00	57,528.70	221,295.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	75,482.00	75,482.00	25,192.46	75,482.00	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			296,777.00	296,777.00	82,721.16	296,777.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	62,959.00	62,959.00	15,914.99	62,959.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	22,298.00	22,298.00	5,815.01	22,298.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	31,198.00	31,198.00	17,405.49	31,198.00	0.00	0.0%
Unemployment Insurance		3501-3502	146.00	146.00	38.00	146.00	0.00	0.0%
Workers' Compensation		3601-3602	6,826.00	6,826.00	1,910.74	6,826.00	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	474.00	474.00	142.20	474.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			123,901.00	123,901.00	41,226.43	123,901.00	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	26,600.00	26,600.00	5,256.66	26,600.00	0.00	0.0%
Noncapitalized Equipment		4400	3,788.00	3,788.00	0.00	3,788.00	0.00	0.0%
Food		4700	293,000.00	293,000.00	30,524.19	293,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			323,388.00	323,388.00	35,780.85	323,388.00	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)
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	500.00	500.00	45.00	500.00	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	10,000.00	10,000.00	1,108.78	10,000.00	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	5,934.00	5,934.00	6,155.80	10,149.00	(4,215.00)	-71.0%
Communications		5900	1,500.00	1,500.00	45.00	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,934.00	17,934.00	7,354.58	22,149.00	(4,215.00)	-23.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	39,000.00	39,000.00	0.00	39,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,000.00	39,000.00	0.00	39,000.00	0.00	0.0%
TOTAL, EXPENDITURES			801,000.00	801,000.00	167,083.02	805,215.00		

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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000.00	20,000.00	0.00	20,000.00		

Resource	Description	2020/21
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	162,199.00
Total, Restricted Balance		162,199.00

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	70,000.00	70,000.00	51,412.20	70,000.00	0.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	51,412.20	70,000.00		
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	100,000.00	100,000.00	10,155.00	100,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	59,340.00	59,340.00	154,441.64	171,340.00	(112,000.00)	-188.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			159,340.00	159,340.00	164,596.64	271,340.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,340.00)	(89,340.00)	(113,184.44)	(201,340.00)		
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)			(89,340.00)	(89,340.00)	(113,184.44)	(201,340.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	457,613.23	457,614.00		457,613.00	(1.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,613.23	457,614.00		457,613.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,613.23	457,614.00		457,613.00		
2) Ending Balance, June 30 (E + F1e)			368,273.23	368,274.00		256,273.00		
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	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	368,273.23	368,274.00		256,273.00		
Future Facility Projects	0000	9780	368,273.23					
Future Facility Projects	0000	9780		368,274.00				
Future Facility Projects	0000	9780				256,273.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,673.04	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	65,000.00	65,000.00	49,739.16	65,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	70,000.00	51,412.20	70,000.00	0.00	0.0%
TOTAL, REVENUES			70,000.00	70,000.00	51,412.20	70,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	100,000.00	100,000.00	10,155.00	100,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	100,000.00	10,155.00	100,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	59,340.00	59,340.00	154,441.64	171,340.00	(112,000.00)	-188.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			59,340.00	59,340.00	154,441.64	171,340.00	(112,000.00)	-188.7%
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			159,340.00	159,340.00	164,596.64	271,340.00		

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

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

SUPPLEMENTAL SCHEDULES

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Scott A. Lantsberger

Telephone: 530.458.7791

Title: Chief Business Official

E-mail: slantsberger@colusa.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

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)	1,463.96	1,463.96	1,464.71	1,464.71	0.75	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)	1,463.96	1,463.96	1,464.71	1,464.71	0.75	0%
5. District Funded County Program ADA						
a. County Community Schools	6.96	6.96	7.08	7.08	0.12	2%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.96	6.96	7.08	7.08	0.12	2%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,470.92	1,470.92	1,471.79	1,471.79	0.87	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%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			1,974,883.98	2,980,967.42	3,190,974.88	5,348,342.94	5,067,572.68	3,971,330.59	4,572,035.85	2,749,205.14
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,329,749.00	1,329,749.00	2,084,158.00	1,329,749.00		754,409.00	531,900.00	447,995.37
Property Taxes	8020-8079							1,876,881.12	80,288.15	1,761.94
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299				1,341,377.68	31,223.00	5,712.07	(4.28)		106,090.21
Other State Revenue	8300-8599				309,546.57		60,484.00	70,814.17	86,715.43	
Other Local Revenue	8600-8799		1,282.75		3,705.00	15,094.11	450.00	7,434.39	8,996.77	9,398.30
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,331,031.75	1,329,749.00	3,738,787.25	1,376,066.11	66,646.07	2,709,534.40	707,900.35	565,245.82
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		57,321.90	623,937.10	629,170.66	629,823.65	650,557.44	777,918.99	778,482.79	769,581.32
Classified Salaries	2000-2999		131,957.60	207,504.07	207,700.83	207,305.75	214,967.08	235,616.21	235,494.45	256,302.49
Employee Benefits	3000-3999		102,435.03	306,613.17	306,775.00	298,602.06	298,717.39	430,057.05	450,981.58	439,565.29
Books and Supplies	4000-4999		36,139.08	56,992.62	134,921.14	152,627.74	65,249.24	580,522.76	132,023.15	75,342.07
Services	5000-5999		419,296.02	91,422.40	88,625.93	86,200.92	128,148.55	373,728.90	195,645.23	117,699.52
Capital Outlay	6000-6599		44,479.38	108,186.84	74,178.25	(30.00)	36,739.75	5,433.18		
Other Outgo	7000-7499		472,251.00			202,393.00			604,624.35	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,263,880.01	1,394,656.20	1,441,371.81	1,576,923.12	1,394,379.45	2,403,277.09	2,397,251.55	1,658,490.69
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199			3,412.00						
Accounts Receivable	9200-9299		1,362,529.66	63,937.45	8,286.00	67,703.32	3,479.68	81,775.99		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,362,529.66	67,349.45	8,286.00	67,703.32	3,479.68	81,775.99	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		423,597.96	(207,565.21)	(52,009.87)	147,616.57	(228,011.61)	(212,671.96)	133,479.51	(380,629.40)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690				200,343.25					
SUBTOTAL		0.00	423,597.96	(207,565.21)	148,333.38	147,616.57	(228,011.61)	(212,671.96)	133,479.51	(380,629.40)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	938,931.70	274,914.66	(140,047.38)	(79,913.25)	231,491.29	294,447.95	(133,479.51)	380,629.40
E. NET INCREASE/DECREASE (B - C + D)			1,006,083.44	210,007.46	2,157,368.06	(280,770.26)	(1,096,242.09)	600,705.26	(1,822,830.71)	(712,615.47)
F. ENDING CASH (A + E)			2,980,967.42	3,190,974.88	5,348,342.94	5,067,572.68	3,971,330.59	4,572,035.85	2,749,205.14	2,036,589.67
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,036,589.67	1,037,222.76	1,880,576.05	713,211.28				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	171,572.69	171,572.69	171,572.69		3,599,461.56		11,921,889.00	11,921,889.00
Property Taxes	8020-8079	374.81	1,576,591.73	20,862.46	278,730.12	1,771.67		3,837,262.00	3,837,262.00
Miscellaneous Funds	8080-8099					1,624.00		1,624.00	1,624.00
Federal Revenue	8100-8299	355,502.95	14,098.89		14,974.96	19,444.52		1,888,420.00	1,888,420.00
Other State Revenue	8300-8599	39,899.24	240,750.91		37,638.14	903,192.54		1,749,041.00	1,749,041.00
Other Local Revenue	8600-8799	1,968.84	19,626.22		39,900.17	36,792.45		144,649.00	144,649.00
Interfund Transfers In	8910-8929				39,000.00	(39,000.00)		0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		569,318.53	2,022,840.44	192,435.15	410,243.39	4,523,286.74	0.00	19,542,885.00	19,542,885.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	761,284.49	757,661.97	838,081.97	108,025.69	14,641.03		7,396,489.00	7,396,489.00
Classified Salaries	2000-2999	272,502.70	236,232.41	246,573.79	154,948.17	(5,078.55)		2,602,027.00	2,602,027.00
Employee Benefits	3000-3999	443,984.97	430,676.89	452,559.35	115,630.01	86,743.21		4,163,341.00	4,163,341.00
Books and Supplies	4000-4999	100,876.69	29,938.66	59,620.51	53,013.61	924.73		1,478,192.00	1,478,192.00
Services	5000-5999	136,078.37	92,546.95	96,280.61	127,807.29	181.31		1,953,662.00	1,953,662.00
Capital Outlay	6000-6599	16,986.02		74,262.42	91,248.97	(45,192.81)		406,292.00	406,292.00
Other Outgo	7000-7499	70,106.52			4,900.86	(39,275.73)		1,315,000.00	1,315,000.00
Interfund Transfers Out	7600-7629				20,000.00			20,000.00	20,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		1,801,819.76	1,547,056.88	1,767,378.65	675,574.60	12,943.19	0.00	19,335,003.00	19,335,003.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							3,412.00	
Accounts Receivable	9200-9299							1,587,712.10	
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		0.00	0.00	0.00	0.00	0.00	0.00	1,591,124.10	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(253,134.32)	(367,769.73)	(407,578.73)	1,866,515.90			461,839.11	
Due To Other Funds	9610	20,000.00						20,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							200,343.25	
SUBTOTAL		(233,134.32)	(367,769.73)	(407,578.73)	1,866,515.90	0.00	0.00	682,182.36	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		233,134.32	367,769.73	407,578.73	(1,866,515.90)	0.00	0.00	908,941.74	
E. NET INCREASE/DECREASE (B - C + D)		(999,366.91)	843,353.29	(1,167,364.77)	(2,131,847.11)	4,510,343.55	0.00	1,116,823.74	207,882.00
F. ENDING CASH (A + E)		1,037,222.76	1,880,576.05	713,211.28	(1,418,635.83)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,091,707.72	

Colusa Unified (61598) - 2020.2021 First Interim	12.14.2020	v21.2			
LOCAL CONTROL FUNDING FORMULA	2020-21				
CALCULATE LCFF TARGET					
	Base Grant Proration		Unduplicated Pupil Percentage		
Unduplicated as % of Enrollment	COLA & Augmentation 0.000%	0.00%	72.98%	72.98%	2020-21
	ADA	Base	Gr Span	Supp	Concen
Grades TK-3	434.94	7,702	801	1,241	764
Grades 4-6	337.83	7,818		1,141	703
Grades 7-8	245.14	8,050		1,175	724
Grades 9-12	453.88	9,329	243	1,397	861
Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-
TOTAL BASE	1,471.79	12,198,687	458,679	1,847,469	1,137,898
Targeted Instructional Improvement Block Grant					72,847
Home-to-School Transportation					45,195
Small School District Bus Replacement Program					-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					15,760,775
Funded Based on Target Formula (based on prior year P-2 certification)					TRUE
ECONOMIC RECOVERY TARGET PAYMENT					-
CALCULATE LCFF FLOOR					
			12-13 Rate	20-21 ADA	
Current year Funded ADA times Base per ADA			5,573.96	1,471.79	8,203,699
Current year Funded ADA times Other RL per ADA			47.53	1,471.79	69,954
Necessary Small School Allowance at 12-13 rates					-
2012-13 Categoricals					1,491,489
Floor Adjustments					-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			-	-	-
Less Fair Share Reduction					-
Non-CDE certified New Charter: District PY rate * CY ADA			-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 3,703.09	1,471.79	5,450,171
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					15,215,313
CALCULATE LCFF PHASE-IN ENTITLEMENT					2020-21
LOCAL CONTROL FUNDING FORMULA TARGET					15,760,775
LOCAL CONTROL FUNDING FORMULA FLOOR					15,215,313
LCFF Need (LCFF Target less LCFF Floor, if positive)					-
Current Year Gap Funding				100.00%	-
ECONOMIC RECOVERY PAYMENT					-
Miscellaneous Adjustments					-
LCFF Entitlement before Minimum State Aid provision					15,760,775
CALCULATE STATE AID					
Transition Entitlement					15,760,775
Local Revenue (including RDA)					(3,838,886)
Gross State Aid					11,921,889
CALCULATE MINIMUM STATE AID					
		12-13 Rate	20-21 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA		5,621.49	1,471.79		8,273,653
2012-13 NSS Allowance (deficit)					-
Minimum State Aid Adjustments					-
Less Current Year Property Taxes/In Lieu					(3,838,886)
Subtotal State Aid for Historical RL/Charter General BG					4,434,767
Categorical funding from 2012-13					1,491,489
Charter Categorical Block Grant adjusted for ADA					-
Minimum State Aid Guarantee Before Proration Factor					5,926,256
Proration Factor					0.00%
Minimum State Aid Guarantee					5,926,256
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
Local Control Funding Formula Target Base (2019-20 forward)					-
Minimum State Aid plus Property Taxes including RDA					-
Offset					-
Minimum State Aid Prior to Offset					-
Total Minimum State Aid with Offset					-
TOTAL STATE AID					11,921,889
Additional State Aid (Additional SA)					-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					15,760,775
CHANGE OVER PRIOR YEAR		-0.20%	(31,010)		
LCFF Entitlement PER ADA					10,709
PER ADA CHANGE OVER PRIOR YEAR		-0.20%	(21)		
BASIC AID STATUS (school districts only)					Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES					
		Increase			2020-21
State Aid		-0.26%	(31,010)		11,921,889
Property Taxes net of in-lieu		0.00%	-		3,838,886
Charter in-Lieu Taxes		0.00%	-		-
LCFF pre COE, Choice, Supp		-0.20%	(31,010)		15,760,775

Colusa Unified School District
Multiyear Projection Assumptions Summary
2020.2021 First Interim
December 14, 2020

Fiscal 2020.2021

Revenues: Overall revenues for fiscal 2020.2021 are flat when compared to the 45-Day Revise budget at \$19,133,107. The revenues include one funding associated with the CARES Act in the amount of \$1.6M. The projection also assumes hold harmless funding of ADA.

Expenditures: Overall expenditures are projected to increase by 1.36% to \$262,806. The expenditure increase is attributable primarily to balancing of carryover of restricted program funding and adjustment to adapt to the current pandemic environment.

Fiscal 2021.2022

Revenues: State revenues projected at 100% of the LCFF with a projected COLA of 0.00%. Other state revenue received COLA of 2.48% for a net increase in revenue of \$7,660 but are offset by the reduction of one-time funding of \$123,765. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2022. Federal revenues are reduced to prior CARES Act levels (flat).

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.69% for both unrestricted and restricted expenditures. Contributions to CalSTRS decreases by \$49,165 and CalPERS increase by \$69,995. All other expenses assume an inflationary factor of 2.0% with the exception of Capital Outlay (0% growth).

Fiscal 2022.2023

Revenues: State revenues projected at 100% of the LCFF projected COLA of 0.00%. This results in a projected flat funding. Overall revenue is projected to increase by \$54,189. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.69% for both unrestricted and restricted expenditures plus an increase to CalSTRS of \$10,392 and CalPERS of \$96,826. All other expenses assume an inflationary factor of 2.0% with the exception of Capital Outlay (0% growth).

Colusa Unified School District
2020.21 First Interim Budget - Multi Year Projection

	First Interim Budget 2020.2021			Year 1 - Projected 2021.2022			Year 2 - Projected 2022.2023		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. REVENUES									
LCFF Sources	15,760,775	-	15,760,775	15,763,433	-	15,763,433	15,763,433	-	15,763,433
Federal Revenues	-	1,888,420	1,888,420	-	349,937	349,937	-	349,937	349,937
Other State Revenues	285,696	1,463,345	1,749,041	292,781	1,340,155	1,632,936	302,326	1,383,844	1,686,170
Other Local Revenues	114,649	30,000	144,649	114,649	30,000	144,649	114,649	30,000	144,649
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	16,161,120	3,381,765	19,542,885	16,170,863	1,720,092	17,890,955	16,180,408	1,763,781	17,944,189
B. EXPENDITURES									
Certificated Salaries									
Base Salaries	7,145,590	250,899	7,396,489	7,145,590	115,899	7,261,489	7,266,350	117,858	7,384,208
Step and Column				120,760	1,959	122,719	122,801	1,992	124,793
Cost of Living				-	-	-	-	-	-
Other Adjustments (STRS)			<i>Not included in total</i>	(48,380)	(785)	(49,165)	10,226	166	10,392
Total Certificated Salaries	7,145,590	250,899	7,396,489	7,266,350	117,858	7,384,208	7,389,151	119,850	7,509,001
Classified Salaries									
Base Salaries	2,038,102	563,925	2,602,027	2,038,102	553,925	2,592,027	2,072,545	563,285	2,635,830
Step and Column				34,443	9,360	43,803	35,026	9,520	44,546
Cost of Living				-	-	-	-	-	-
Other Adjustments (PERS)			<i>Not included in total</i>	55,005	14,949	69,955	76,134	20,692	96,826
Total Classified Salaries	2,038,102	563,925	2,602,027	2,072,545	563,285	2,635,830	2,107,571	572,805	2,680,376
Employee Benefits	3,237,606	925,735	4,163,341	3,264,853	904,301	4,169,154	3,296,271	907,160	4,203,431
Books and Supplies	383,105	1,095,087	1,478,192	390,767	558,169	948,936	398,582	569,332	967,914
Services, Other Operating Exp	1,183,605	770,057	1,953,662	1,207,277	233,139	1,440,416	1,231,423	237,802	1,469,225
Capital Outlay	118,104	288,188	406,292	120,466	-	120,466	122,875	-	122,875
Other Outgo	-	1,354,000	1,354,000	-	1,381,080	1,381,080	-	1,408,702	1,408,702
Direct Support / Indirect Cost	(108,970)	69,970	(39,000)	(111,149)	71,369	(39,780)	(113,372)	72,796	(40,576)
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers Out	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Future TFs / Shifts / Deducts Year #1		-	-	-	(42,934)	(42,934)	-	(42,934)	(42,934)
Future TFs / Shifts / Deducts Year #2		-	-			-	-	(67,509)	(67,509)
Contributions	1,936,008	(1,936,008)	-	1,974,728	(1,974,728)	-	2,014,223	(2,014,223)	-
TOTAL EXPENDITURES	15,953,150	3,381,853	19,335,003	16,205,837	1,811,539	18,017,376	16,466,724	1,763,781	18,230,505
C. NET INCREASE (DECREASE) IN FUND BALANCE	207,970	(88)	207,882	(34,974)	(91,447)	(126,421)	(286,316)	-	(286,316)
E. FUND BALANCE, RESERVES									
Beginning Balance	2,830,322	91,535	2,921,857	3,038,292	91,447	3,129,739	3,003,318	-	3,003,318
Estimated Ending Balance	3,038,292	91,447	3,129,739	3,003,318	-	3,003,318	2,717,002	-	2,717,002
F. COMPONENTS OF ENDING FUND BALANCE									
a) Nonspendable									
Revolving Cash	30,350			30,350			30,350		
Stores	-	-		-	-		-	-	
b) Restricted	-	91,447		-	-		-	-	
c) Committed									
d) Assigned	2,041,192			2,070,195			1,775,127		
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties (5%)	966,750	-		902,773	-		911,525	-	
Unassigned/Unappropriated Amount	-	-	-	-	-	-	-	-	-

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	15,760,775.00	0.02%	15,763,433.00	0.00%	15,763,433.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	285,696.00	2.48%	292,781.00	3.26%	302,326.00
4. Other Local Revenues	8600-8799	114,649.00	0.00%	114,649.00	0.00%	114,649.00
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	(1,936,008.00)	2.00%	(1,974,728.00)	2.00%	(2,014,223.00)
6. Total (Sum lines A1 thru A5c)		14,225,112.00	-0.20%	14,196,135.00	-0.21%	14,166,185.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,145,590.00		7,266,350.00
b. Step & Column Adjustment				120,760.00		122,801.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,145,590.00	1.69%	7,266,350.00	1.69%	7,389,151.00
2. Classified Salaries						
a. Base Salaries				2,038,102.00		2,072,545.00
b. Step & Column Adjustment				34,443.00		35,026.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,038,102.00	1.69%	2,072,545.00	1.69%	2,107,571.00
3. Employee Benefits	3000-3999	3,237,606.00	0.84%	3,264,853.00	0.96%	3,296,271.00
4. Books and Supplies	4000-4999	383,105.00	2.00%	390,767.00	2.00%	398,582.00
5. Services and Other Operating Expenditures	5000-5999	1,183,605.00	2.00%	1,207,277.00	2.00%	1,231,423.00
6. Capital Outlay	6000-6999	118,104.00	2.00%	120,466.00	2.00%	122,875.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(108,970.00)	2.00%	(111,149.00)	2.00%	(113,372.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,017,142.00	1.53%	14,231,109.00	1.56%	14,452,501.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		207,970.00		(34,974.00)		(286,316.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,830,322.00		3,038,292.00		3,003,318.00
2. Ending Fund Balance (Sum lines C and D1)		3,038,292.00		3,003,318.00		2,717,002.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,041,192.00		2,070,195.00		1,775,127.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	966,750.00		902,773.00		911,525.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,038,292.00		3,003,318.00		2,717,002.00

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	966,750.00		902,773.00		911,525.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		966,750.00		902,773.00		911,525.00
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.						

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,888,420.00	-81.47%	349,937.00	0.00%	349,937.00
3. Other State Revenues	8300-8599	1,463,345.00	-8.42%	1,340,155.00	3.26%	1,383,844.00
4. Other Local Revenues	8600-8799	30,000.00	0.00%	30,000.00	0.00%	30,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,936,008.00	2.00%	1,974,728.00	2.00%	2,014,223.00
6. Total (Sum lines A1 thru A5c)		5,317,773.00	-30.52%	3,694,820.00	2.25%	3,778,004.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				250,899.00		117,858.00
b. Step & Column Adjustment				1,959.00		1,992.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(135,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	250,899.00	-53.03%	117,858.00	1.69%	119,850.00
2. Classified Salaries						
a. Base Salaries				563,925.00		563,285.00
b. Step & Column Adjustment				9,360.00		9,520.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	563,925.00	-0.11%	563,285.00	1.69%	572,805.00
3. Employee Benefits	3000-3999	925,735.00	-2.32%	904,301.00	0.32%	907,160.00
4. Books and Supplies	4000-4999	1,095,087.00	-49.03%	558,169.00	2.00%	569,332.00
5. Services and Other Operating Expenditures	5000-5999	770,057.00	-69.72%	233,139.00	2.00%	237,802.00
6. Capital Outlay	6000-6999	288,188.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,354,000.00	2.00%	1,381,080.00	2.00%	1,408,702.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	69,970.00	2.00%	71,369.00	2.00%	72,796.00
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%	(42,934.00)	157.24%	(110,443.00)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,317,861.00	-28.80%	3,786,267.00	-0.22%	3,778,004.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(88.00)		(91,447.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		91,535.00		91,447.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		91,447.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	91,447.00				
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)						
		91,447.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions in B1d and B2d are for temporary staff funded with one-time monies in 2020.2021; they will not be returning in 2021.2022. For Line B10, the amount represents future reductions / transfers / shifts needed for the restricted general fund to remain balanced.						

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	15,760,775.00	0.02%	15,763,433.00	0.00%	15,763,433.00
2. Federal Revenues	8100-8299	1,888,420.00	-81.47%	349,937.00	0.00%	349,937.00
3. Other State Revenues	8300-8599	1,749,041.00	-6.64%	1,632,936.00	3.26%	1,686,170.00
4. Other Local Revenues	8600-8799	144,649.00	0.00%	144,649.00	0.00%	144,649.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		19,542,885.00	-8.45%	17,890,955.00	0.30%	17,944,189.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,396,489.00		7,384,208.00
b. Step & Column Adjustment				122,719.00		124,793.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(135,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,396,489.00	-0.17%	7,384,208.00	1.69%	7,509,001.00
2. Classified Salaries						
a. Base Salaries				2,602,027.00		2,635,830.00
b. Step & Column Adjustment				43,803.00		44,546.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,602,027.00	1.30%	2,635,830.00	1.69%	2,680,376.00
3. Employee Benefits	3000-3999	4,163,341.00	0.14%	4,169,154.00	0.82%	4,203,431.00
4. Books and Supplies	4000-4999	1,478,192.00	-35.80%	948,936.00	2.00%	967,914.00
5. Services and Other Operating Expenditures	5000-5999	1,953,662.00	-26.27%	1,440,416.00	2.00%	1,469,225.00
6. Capital Outlay	6000-6999	406,292.00	-70.35%	120,466.00	2.00%	122,875.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,354,000.00	2.00%	1,381,080.00	2.00%	1,408,702.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(39,000.00)	2.00%	(39,780.00)	2.00%	(40,576.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	(42,934.00)	157.24%	(110,443.00)
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,335,003.00	-6.81%	18,017,376.00	1.18%	18,230,505.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		207,882.00		(126,421.00)		(286,316.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,921,857.00		3,129,739.00		3,003,318.00
2. Ending Fund Balance (Sum lines C and D1)		3,129,739.00		3,003,318.00		2,717,002.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740	91,447.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,041,192.00		2,070,195.00		1,775,127.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	966,750.00		902,773.00		911,525.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,129,739.00		3,003,318.00		2,717,002.00

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	966,750.00		902,773.00		911,525.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		966,750.00		902,773.00		911,525.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.01%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,464.71		1,464.71		14,764.71
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		19,335,003.00		18,017,376.00		18,230,505.00
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)		19,335,003.00		18,017,376.00		18,230,505.00
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)		580,050.09		540,521.28		546,915.15
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)		580,050.09		540,521.28		546,915.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(39,000.00)				
Other Sources/Uses Detail					0.00	20,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	39,000.00	0.00				
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	39,000.00	(39,000.00)	20,000.00	20,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	1,464.00	1,464.71		
Charter School	0.00	0.00		
Total ADA	1,464.00	1,464.71	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	1,464.71	1,464.71		
Charter School				
Total ADA	1,464.71	1,464.71	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	1,464.71	1,464.71		
Charter School				
Total ADA	1,464.71	1,464.71	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	1,526	1,530		
Charter School				
Total Enrollment	1,526	1,530	0.3%	Met
1st Subsequent Year (2021-22)				
District Regular	1,526	1,530		
Charter School				
Total Enrollment	1,526	1,530	0.3%	Met
2nd Subsequent Year (2022-23)				
District Regular	1,526	1,530		
Charter School				
Total Enrollment	1,526	1,530	0.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	1,419	1,450	
Charter School			
Total ADA/Enrollment	1,419	1,450	97.9%
Second Prior Year (2018-19)			
District Regular	1,421	1,490	
Charter School			
Total ADA/Enrollment	1,421	1,490	95.4%
First Prior Year (2019-20)			
District Regular	1,464	1,527	
Charter School	0		
Total ADA/Enrollment	1,464	1,527	95.9%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	1,465	1,530		
Charter School	0			
Total ADA/Enrollment	1,465	1,530	95.8%	Met
1st Subsequent Year (2021-22)				
District Regular	1,465	1,530		
Charter School				
Total ADA/Enrollment	1,465	1,530	95.8%	Met
2nd Subsequent Year (2022-23)				
District Regular	1,465	1,530		
Charter School				
Total ADA/Enrollment	1,465	1,530	95.8%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	14,499,452.00	15,760,775.00	8.7%	Not Met
1st Subsequent Year (2021-22)	14,503,908.00	15,763,433.00	8.7%	Not Met
2nd Subsequent Year (2022-23)	14,503,908.00	15,763,433.00	8.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The adopted budget assumed an reduction in LCFF revenue of 8% +/- . The reduction did not occur and current year LCFF revenue at the 45-Day revise is \$15,760,775.

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)	10,912,336.00	12,919,952.27	84.5%
Second Prior Year (2018-19)	11,489,612.79	13,395,369.02	85.8%
First Prior Year (2019-20)	12,071,880.67	14,055,439.32	85.9%
Historical Average Ratio:			85.4%

	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):	82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%

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)	12,421,298.00	13,997,142.00	88.7%	Not Met
1st Subsequent Year (2021-22)	12,603,748.00	14,211,109.00	88.7%	Not Met
2nd Subsequent Year (2022-23)	12,792,993.00	14,432,501.00	88.6%	Not 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 standard is not met as step and column and the increase to retirement contributions are increasing faster than any other expenditure category.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	489,280.00	1,888,420.00	286.0%	Yes
1st Subsequent Year (2021-22)	312,380.00	349,937.00	12.0%	Yes
2nd Subsequent Year (2022-23)	312,380.00	349,937.00	12.0%	Yes

Explanation:
(required if Yes)

Influx of one-time GEER and CRF dollars.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	1,443,379.00	1,749,041.00	21.2%	Yes
1st Subsequent Year (2021-22)	1,302,175.00	1,632,936.00	25.4%	Yes
2nd Subsequent Year (2022-23)	1,344,626.00	1,686,170.00	25.4%	Yes

Explanation:
(required if Yes)

Influx of one-time GEER and CRF dollars.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	124,649.00	144,649.00	16.0%	Yes
1st Subsequent Year (2021-22)	124,649.00	144,649.00	16.0%	Yes
2nd Subsequent Year (2022-23)	124,649.00	144,649.00	16.0%	Yes

Explanation:
(required if Yes)

The Adopted Budget did not include the Literacy Grant provided by CCOE.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	645,753.00	1,478,192.00	128.9%	Yes
1st Subsequent Year (2021-22)	658,668.00	948,936.00	44.1%	Yes
2nd Subsequent Year (2022-23)	671,841.00	967,914.00	44.1%	Yes

Explanation:
(required if Yes)

Influx of one-time GEER and CRF dollars. Adopted budget also projected reductions in OB4XXX.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	1,301,054.00	1,953,662.00	50.2%	Yes
1st Subsequent Year (2021-22)	1,327,075.00	1,440,416.00	8.5%	Yes
2nd Subsequent Year (2022-23)	1,353,616.00	1,469,225.00	8.5%	Yes

Explanation:
(required if Yes)

Influx of one-time GEER and CRF dollars. Adopted budget also projected reductions in OB5XXX.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	2,057,308.00	3,782,110.00	83.8%	Not Met
1st Subsequent Year (2021-22)	1,739,204.00	2,127,522.00	22.3%	Not Met
2nd Subsequent Year (2022-23)	1,781,655.00	2,180,756.00	22.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	1,946,807.00	3,431,854.00	76.3%	Not Met
1st Subsequent Year (2021-22)	1,985,743.00	2,389,352.00	20.3%	Not Met
2nd Subsequent Year (2022-23)	2,025,457.00	2,437,139.00	20.3%	Not Met

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

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

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

Explanation:Federal Revenue
(linked from 6A
if NOT met)

Influx of one-time GEER and CRF dollars.

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

Influx of one-time GEER and CRF dollars.

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

The Adopted Budget did not included the Literacy Grant provided by CCOE.

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

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

Influx of one-time GEER and CRF dollars. Adopted budget also projected reductions in OB4XXX.

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

Influx of one-time GEER and CRF dollars. Adopted budget also projected reductions in OB5XXX.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	520,891.35	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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)

CUSD is not part of the Leroy Greene program. The District contributes 2% in RE8100

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)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

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)	207,970.00	14,017,142.00	N/A	Met
1st Subsequent Year (2021-22)	(34,974.00)	14,231,109.00	0.2%	Met
2nd Subsequent Year (2022-23)	(286,316.00)	14,452,501.00	2.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The 2nd year out deficit will be addressed during second interim and or budget development for 2021.2022.

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 (Form 01I, Line F2) (Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2020-21)	3,129,739.00	Met
1st Subsequent Year (2021-22)	3,003,318.00	Met
2nd Subsequent Year (2022-23)	2,717,002.00	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)		
Fiscal Year		Status
Current Year (2020-21)	(1,418,635.83)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

Negative cash balance is due to state deferral of earned revenue. District is validating cashflow and if negative position persists, a TRAN will be sought to cover the negative cash position.

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.)	1,465	1,465	14,765
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):

Yes

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	19,335,003.00	18,017,376.00	18,230,505.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	19,335,003.00	18,017,376.00	18,230,505.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	580,050.09	540,521.28	546,915.15
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)	580,050.09	540,521.28	546,915.15

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	966,750.00	902,773.00	911,525.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	966,750.00	902,773.00	911,525.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.01%	5.00%
District's Reserve Standard (Section 10B, Line 7):	580,050.09	540,521.28	546,915.15
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(1,907,979.00)	(1,936,008.00)	1.5%	28,029.00	Met
1st Subsequent Year (2021-22)	(1,946,139.00)	(1,974,728.00)	1.5%	28,589.00	Met
2nd Subsequent Year (2022-23)	(1,985,062.00)	(2,014,223.00)	1.5%	29,161.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	20,000.00	20,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	35	Property Tax Levy	Property Tax Levy	5,370,000
Supp Early Retirement Program	4	Unrestricted General Fund	Unrestricted General Fund	252,193
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund	Unrestricted General Fund	99,270

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

STRS Golden Handshake	3	Unrestricted General Fund	Unrestricted General Fund	75,427
TOTAL:				5,796,890

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	326,650	333,050	339,150	349,950
Supp Early Retirement Program	90,000	110,000	50,000	42,193
State School Building Loans				
Compensated Absences	69,254	99,270	99,270	99,270

Other Long-term Commitments (continued):

STRS Golden Handshake	26,917	31,682	31,682	12,063
Total Annual Payments:	512,821	574,002	520,102	503,476
Has total annual payment increased over prior year (2019-20)?	Yes	Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The GO Bond increase is covered by tax levy in Fund 51. There is an increase in SERP that is in the unrestricted general fund 2020.21 budget.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

- c. If Yes to Item 1a, have there been changes since budget adoption 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)
- 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.

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,334,319.00	1,008,780.00
0.00	0.00
1,334,319.00	1,008,780.00

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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
115,555.00	115,555.00
136,264.00	0.00
122,864.00	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)

150,000.00	150,000.00
150,000.00	116,966.00
150,000.00	95,614.00

- 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)

150,000.00	131,861.00
150,000.00	116,966.00
150,000.00	95,614.00

- d. Number of retirees receiving OPEB benefits

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

11	11
13	13
12	12

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First 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:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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	74.0	76.0	76.0	76.0

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

n/a

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

- 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

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

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

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

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Certificated (Non-management) Step and Column Adjustments

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

- 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?

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

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	73.0	76.0	76.0	76.0

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

31,700

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

- 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
250,488	255,497	306,597
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

No		
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Classified (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
42,865	473,740	44,482
1.7%	1.7%	1.7%

Classified (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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	13.0	14.0	14.0	14.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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)
Yes	Yes	Yes
10,716	0	0
1.0%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

- 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
147,000	147,000	147,000
100.0%	100.0%	100.0%
0.0%	0.0%	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
20,197	20,197	20,197
1.7%	1.7%	1.7%

**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)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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.

- 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)

Yes

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?

No

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

No

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

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?

Yes

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review