

**LA CAÑADA UNIFIED SCHOOL DISTRICT  
BUSINESS SERVICES MEMORANDUM**

March 9, 2021

**TO:** Wendy K. Sinnette, Superintendent

**FROM:** Mark Evans, Assoc. Superintendent of Business and Administrative Services

**SUBJECT:** Approval of Second Interim Financial Report 2020-21 – Second Reading

**Background**

Education Code Sections 35053(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year (as of October 31<sup>st</sup> and January 31<sup>st</sup>) to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years.

The certification by the Governing Board must be classified as follows:

- Positive:** A school district that, based on current projections, **will** meet its financial obligations for the **current fiscal year and two subsequent fiscal years**.
- Qualified:** A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years**.
- Negative:** A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year**.

**Introduction**

**District Budget for 2020-21 and Multi-Year Projection Scenarios**

The Governing Board, at its meeting on June 30, 2020, adopted the District's Budget for 2020-21, and they reviewed multi-year budgetary projections through 2022-23.

In addition, at its meeting on August 11, 2020, the Governing Board approved the District's 45-Day Budget Revise for 2020-21.

**Current Considerations/Budgetary Overview**

The Second Interim Report for 2020-21 and the multi-year has some changes from the updated budget of August 2020 and the First Interim Report in December.

#### Revenues:

- The Second Interim shows a decrease in Other State and Local revenues. This is due to a decrease in the Classified Summer Assistance Program and a decrease in a security contract, along with rental income as a result of the pandemic.

#### Expenditures:

- Salaries: Salary costs were updated to reflect the most recent personnel for 2020-21.
- Benefits: Costs of benefits directly relate to salaries. The change here is a result of the updated salaries and adjustment in STRS and PERS rates.
- Supplies, Services and Capital Expenditures: Supplies have decreased as student consumables are available on-line. Utilities have been reduced to reflect the savings due to the school closures. The security contract has been decreased. Non-instructional services, such as student transportation, has also been reduced due to the circumstances. Costs are carried forward into future budget years as applicable.
- Transfers Out: Transfers out for Deferred Maintenance reflect \$250,000 of expenditures, and the ongoing transfer of \$125,000 to retirement benefits remains the same as in the original budget.

#### Multi-Year Considerations:

- The out year estimates of revenue for LCFF are based on a slight decrease in ADA for 21-22 and returns to flat enrollment in 22-23. Federal and Other State funds are predicated on the revenue and expenditure assumptions in the original budget. The Learning Loss Mitigation Funds corresponding to revenues and expenditures of \$1.5 million have been removed from the multi-year projections. The Dartboard provided by School Services of California is the basis for budgeting upcoming years. Expenditures are adjusted to account for increases in Step and Column, benefits (including health and welfare and pension increases), and other factors.

Special Note: Transfers are included in this presentation as noted above. Additionally, the transfer of \$100,000 from Fund 40.0 to the Cafeteria Fund (13.0) is also part of First Interim.

#### **Recommendation**

It is recommended that the Governing Board approve the Second Interim Financial Report 2020-21. The Second Interim Report meets a positive certification.

#### **RECOMMEND APPROVAL:**

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**Wendy K. Sinnette, Superintendent**

# Attachments



**Attachment B**

**CBEDS to P2 ADA Projections**

	A	B	C	D (C-B)	E (C-A)	F (C/A)
	CBEDS	P1 ADA	P2 ADA		Difference	%Difference
2019-20	4125	4044	4030	-14	-95	0.9770
2018-19	4126	4041	4043	2	-83	0.9799
2017-18	4163	4086	4056	-30	-107	0.9743
2016-17	4130	4060	4042	-18	-88	0.9787
2015-16	4092	4007	3989	-18	-103	0.9748
2014-15	4048	3991	3963	-28	-85	0.9791
2013-14	4043	3960	3957	-3	-86	0.9787
			Average:	-15.74	-92	0.9776
2020-21	3988		3899	0.9776		(under review)
seniors out	-310					
others in	130					
TK/K in	282					
2021-22	4090		3998	0.9776		(under review)
seniors out	-324					
others in	90					
TK/K in	269					
2022-23	4125		4033	0.9776		(under review)
seniors out	-320					
others in	68					
TK/K in	252					
2023-24	4125		4033	0.9776		(under review)
seniors out	-349					
others in	86					
TK/K in	263					
	4125					

\* includes NPS

seniors out per Enrollment report Sept 2018  
NPS per CDE Report Oct.2018

Projections	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
ADA	4056	4043	4030	3899	3998	4033	4033
Increase/Decline from Prior Yr		-13	-13	-131	100	34	0
Funded ADA (greater of current or previous year)	4056	4056	4058	4032	3998	4033	4033

**Attachment C**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
COLA	2.71%	3.26%	0.00%	3.84%	1.28%	1.61%
Enrollment	4134	4125	3988	4090	4125	4125
ADA to Enrollment factor est.*	97.99%	97.77%	97.76%	97.76%	97.76%	97.76%
Governing Board/Other Elections	\$60,000	\$60,000	\$60,000	\$0	\$60,000	\$0
Employee Salary Compensation						
Classified	1.25%	2.50%	TBD	TBD	TBD	TBD
Certificated	2.75%	2.50%	TBD	TBD	TBD	TBD
Increases in salary costs						
Step and Column Increase Estimated	1.75% Cert					
Salary Costs Only/Benefits not included	\$355,167	\$376,670	\$379,720	\$379,367	\$385,761	\$391,372
	1.25% Class					
	\$99,409	\$106,327	\$111,493	\$111,504	\$110,895	\$112,281
STRS Employer rate projection estimate*	16.28%	17.10%	16.15%	15.92%	18.00%	18.00%
increase over previous year	\$473,295	\$267,918	(\$147,346)	(\$49,938)	\$451,612	\$0
increase from 14-15 contribution	\$1,718,780	\$1,986,698	\$1,839,352	\$1,789,414	\$2,241,026	\$2,241,026
PERS Employer rate projection estimate*	18.06%	19.72%	20.70%	23.00%	26.30%	27.30%
increase over previous year	\$199,051	\$201,106	\$66,115	\$204,823	\$293,876	\$89,053
increase from 14-15 contribution	\$590,181	\$791,287	\$857,402	\$1,288,747	\$1,582,623	\$1,671,676
Cost of 1% increase (salary and benefits)*						
Certificated	\$ 244,585	\$258,286	\$256,325	TBD	TBD	TBD
Classified	\$ 102,099	\$112,281	\$117,844	TBD	TBD	TBD
H & W Increase	3.71%	3.26%	0.00%	3.84%	1.28%	1.61%
Supplemental Grant*	\$551,340	\$577,877	\$523,450	\$513,345	\$524,659	\$533,838
Technology infrastructure/equipment/support	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Routine Restricted Maintenance Contribution	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Utility Increase (under review)	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	\$0	\$0	\$0	\$36,306	\$37,395	\$38,517
Unrestricted Capital Outlay*	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Special Education Increase Contribution (under review)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
GASB 45 (Post employment benefits cont.- Fund 20.0)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Reserve level	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Projected Lease Income (under review)*	\$2,041,482	\$1,741,649	\$1,500,000	\$2,175,000	\$2,175,000	\$2,175,000
Fund 17 Lease Interruption Contingency	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000
Mandated Block Grant	\$165,000	\$170,207	\$168,305	\$170,830	\$173,016	\$175,802
One Time Prior Year Mandate*	\$747,408	\$0	\$0	\$0	\$0	\$0
Parcel Tax Revenue	\$2,590,000	\$2,555,470	\$2,421,000	\$2,450,052	\$2,479,453	\$2,509,206
Educational Foundation Revenue*	\$2.12 M	\$1.92 M	\$2.3 M	\$1.7 M est	\$2.0 M est	\$2.0 M est
Transfer to Fund 40 (planned capital projects)	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Maintenance Contribution (includes LCFF)	\$335,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Lottery per ADA	\$149.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
Lottery Proposition 20 per ADA	\$48.00	\$49.00	\$49.00	\$49.00	\$49.00	\$49.00

## SSC School District and Charter School Financial Projection Dartboard 2021–22 Governor's Budget

This version of School Services of California Inc.'s (SSC) Financial Projection Dartboard is based on the 2021–22 Governor's Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Estimated Statutory COLA	2.31%	1.50% <sup>1</sup>	2.98%	3.05%	N/A
DOF Estimated Funded COLA	0.00%	3.84% <sup>2</sup>	2.98%	3.05%	N/A
SSC Estimated Statutory COLA <sup>3</sup>	0.00%	3.84%	1.28%	1.61%	1.90%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Compounded COLA at 3.84%	\$296	\$300	\$309	\$358
2021–22 Base Grants	\$7,998	\$8,118	\$8,359	\$9,687
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$832	–	–	\$252
2021–22 Adjusted Base Grants <sup>4</sup>	\$8,830	\$8,118	\$8,359	\$9,939

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2020–21	2021–22	2022–23	2023–24	2024–25
California CPI	1.44%	1.57%	1.82%	2.12%	2.40%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.66	\$33.08	\$33.61
	Grades 9–12 per ADA	\$61.94	\$62.87	\$63.67	\$64.70
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.11	\$17.33	\$17.61
	Grades 9–12 per ADA	\$46.87	\$47.57	\$48.18	\$48.96
Interest Rate for Ten-Year Treasuries	0.98%	1.48%	1.65%	1.90%	2.10%
CalSTRS Employer Rate <sup>5</sup>	16.15%	15.92%	18.00%	18.00%	18.00%
CalPERS Employer Rate <sup>5</sup>	20.70%	23.00%	26.30%	27.30%	27.80%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amount represents the 2020–21 unfunded statutory COLA of 2.31% compounded with the 2021–22 estimated statutory COLA of 1.50%.

<sup>3</sup>Estimated Statutory COLAs in 2022-23 and beyond are estimated using an independent economist and represent an alternative more closely aligned with the changes in consumer price index.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 were bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

## Attachment E

### **OTHER FUNDS – Balances as of 1/31/2021**

Each fund is budgeted separately in the State's SACS Financial Report. The following is a very brief statement on each fund and the estimated cash balance as of January 31, 2021.

**13.0 Cafeteria Fund** – This fund is for federal, state, and local resources that operate the food service program. Cash balance – (\$3,139). Estimated ending fund balance of \$18,520 anticipated after pending transfer.

**14.0 Deferred Maintenance Fund** – This fund is used to account for revenues that are restricted or committed for deferred maintenance purposes. The fund no longer receives State revenue however the district will do an inter fund transfer of \$250,000 each year. Cash balance – (\$46,165). Estimated ending fund balance of \$68,886 anticipated after pending transfer.

**17.1 Special Reserve Fund Lease Interruption** – This fund is primarily to provide for the accumulation of general fund moneys for general operating purposes other than capital outlay. The district uses this fund in the event a long-term lease is interrupted. Cash balance - \$1,828,028.

**20.0 Special Reserve for Postemployment Benefits** – This fund is used to account for future cost of postemployment benefits, GASB 45 Cash balance \$1,204,222.

**21.1 Building Fund – First Issuance** These funds are primarily for the expenditure of local bond funds. All previous bond funds have been expended. Cash balance \$14,979,424.

**21.2 Building Fund – Second Issuance** These funds are primarily for the expenditure of local bond funds. All previous bond funds have been expended. Cash balance \$29,783,668.

**25.0 Capital Facilities Fund** – Developer Fees. Cash balance \$1,366,737.

**40.0 through 40.4 Special Reserve Fund for Capital Outlay Projects** – These funds are used for the accumulation of general fund moneys for capital outlay purposes.

40.0 Facilities - Cash balance \$484,279.

40.1 Stadium Field – Cash balance \$139,027.

40.2 Sewer Connect – Cash balance \$8,903.

40.3 Field Agreement – Cash balance \$163,639.

40.4 Field Replacement – Cash balance \$104,752.

La Canada Unified School District  
2020-2021 Second Interim - Other Funds

Attachment F

OTHER FUNDS  
SI 2020-21

	CAFETERIA (13)	DEFERRED MAINTENANCE (14)	LEASE INTERRUPTION (17.1)	GASB 45 (20)	BOND (21.1)	BOND (21.2)	DEV.FEE (25.01)	FACILITIES (40.0)	STADIUM FIELD (40.1)	SEWER CONNECTION (40.2)	Field Agreement Fund (40.3)	Field Replacement Fund (40.4)	SPECIAL RESERVE TOTAL (40)	SUMMARY (All Funds)
REVENUE	440,670	80	20,000	8,000	120,000	100,000	233,000	180,500	6,800	60	38,000	800	226,150	47,538,202
EXPENDITURES	570,404	189,500	0	0	18,955,717	0	2,430	272,850	0	0	0	0	272,850	67,120,502
DIFFERENCE	-129,734	-189,420	20,000	8,000	-18,835,717	100,000	230,570	-92,350	6,800	60	38,000	800	-46,690	-19,582,300
Transfer Out Fund 14	0	0	0	0	0	0	0	0	0	0	0	0	0	-335,000
Transfer Out Fund 20	0	0	0	0	0	0	0	0	0	0	0	0	0	-125,000
Transfer Out Fund 40	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Out Fund 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer In Fund 17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer In/Out	100,000	250,000	-20,000	125,000	0	0	0	-100,000	0	0	0	0	-100,000	355,000
Cont to Rest. Maint	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cont to Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FUND CHANGE	-29,734	60,560	0	133,000	-18,835,717	100,000	230,570	-192,350	6,800	60	38,000	800	-146,690	-19,667,299
BEG. BAL. 7/1	48,254	8,306	1,825,000	1,202,226	17,543,736	29,734,283	1,307,350	572,756	137,542	8,888	142,397	104,578	966,161	29,902,327
END. BAL. 6/30	18,520	68,866	1,825,000	1,335,226	-1,291,981 *	29,834,283	1,537,920	380,406	144,342	8,948	180,397	105,378	819,471	10,235,027
Revolving Cash	400	0	0	0	0	0	0	0	0	0	0	0	0	8,900
Stores/Prepays	0	0	0	0	0	0	0	0	0	0	0	0	0	7,500
Legally Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	298,013
Committed Funds Capital Reserve	0	0	1,500,000	0	0	0	0	0	0	0	0	0	0	1,500,000
Committed Funds PERS/STRS	0	0	0	0	0	0	0	0	0	0	0	0	0	490,000
Assigned Funds	18,120	68,866	325,000	1,335,226	-1,291,981	29,834,283	1,537,920	380,406	144,342	8,948	180,397	105,378	819,471	2,812,642
Assigned Funds/Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Assigned Funds/Textbooks	0	0	0	0	0	0	0	0	0	0	0	0	0	527,206
Economic Uncertainty	0	0	0	0	0	0	0	0	0	0	0	0	0	4,590,766
Undesignated	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unappropriated	0	0	0	0	0	0	0	0	0	0	0	0	0	0

\* Expenditures include all encumbrances; not all are anticipated be spent in 2020-21. If ending balance becomes negative, expenditures will be transferred to Fund 21.2.

# State Reports

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: March 09, 2021

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

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Mark Evans

Telephone: 818-952-8380

Title: Assoc. Supt. of Bus. and Admin. Services

E-mail: mevans@lcsd.net

**Criteria and Standards Review Summary**

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

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

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

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

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

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

# Criteria and Standards

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	3,995.93	3,898.67		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>3,995.93</b>	<b>3,898.67</b>	<b>-2.4%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	3,996.00	3,998.00		
Charter School	0.00			
<b>Total ADA</b>	<b>3,996.00</b>	<b>3,998.00</b>	<b>0.1%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	4,033.00	4,033.00		
Charter School	0.00			
<b>Total ADA</b>	<b>4,033.00</b>	<b>4,033.00</b>	<b>0.0%</b>	<b>Met</b>

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

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

1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The pandemic has resulted in some students finding other options for the short term.

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	4,003	3,988		
Charter School	0			
<b>Total Enrollment</b>	<b>4,003</b>	<b>3,988</b>	<b>-0.4%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	4,092	4,090		
Charter School	0			
<b>Total Enrollment</b>	<b>4,092</b>	<b>4,090</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	4,125	4,125		
Charter School	0			
<b>Total Enrollment</b>	<b>4,125</b>	<b>4,125</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	4,056	4,163	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>4,056</b>	<b>4,163</b>	<b>97.4%</b>
Second Prior Year (2018-19)			
District Regular	4,043	4,126	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>4,043</b>	<b>4,126</b>	<b>98.0%</b>
First Prior Year (2019-20)			
District Regular	4,030	4,125	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>4,030</b>	<b>4,125</b>	<b>97.7%</b>
		Historical Average Ratio:	97.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	98.2%

**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	3,899	3,988		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,899</b>	<b>3,988</b>	<b>97.8%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	3,998	4,090		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,998</b>	<b>4,090</b>	<b>97.8%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	4,033	4,125		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,033</b>	<b>4,125</b>	<b>97.8%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	35,228,088.00		
1st Subsequent Year (2021-22)	34,896,511.00	36,245,044.00	3.9%	Not Met
2nd Subsequent Year (2022-23)	35,207,981.00	37,043,113.00	5.2%	Not Met

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

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

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

Explanation:  
(required if NOT met)

At 1st Interim we had no COLA estimated for future years, and we anticipated a less rosy budget for 21/22 and the years going forward.

**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)	30,124,104.74	35,455,824.87	85.0%
Second Prior Year (2018-19)	31,578,869.49	36,969,955.92	85.4%
First Prior Year (2019-20)	32,703,579.38	37,748,617.89	86.6%
	Historical Average Ratio:		85.7%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.7% to 88.7%	82.7% to 88.7%	82.7% to 88.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	32,208,758.00	36,387,313.00	88.5%	Met
1st Subsequent Year (2021-22)	32,844,674.00	38,080,073.00	86.3%	Met
2nd Subsequent Year (2022-23)	34,008,569.00	39,168,923.00	86.8%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2020-21)	2,137,091.00	2,139,339.00	0.1%	No
1st Subsequent Year (2021-22)	938,440.00	937,940.00	-0.1%	No
2nd Subsequent Year (2022-23)	938,440.00	937,940.00	-0.1%	No

Explanation:  
(required if Yes)

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2020-21)	4,552,320.00	4,537,206.00	-0.3%	No
1st Subsequent Year (2021-22)	3,914,643.00	4,104,080.00	4.8%	No
2nd Subsequent Year (2022-23)	3,914,643.00	3,994,423.00	2.0%	No

Explanation:  
(required if Yes)

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2020-21)	7,645,335.00	6,948,005.00	-9.1%	Yes
1st Subsequent Year (2021-22)	7,969,387.00	8,000,325.00	0.4%	No
2nd Subsequent Year (2022-23)	8,358,439.00	8,444,951.00	1.0%	No

Explanation:  
(required if Yes)

The change for fiscal year 20/21 came from a reduction in lease income and fewer donations due to the pandemic.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2020-21)	2,757,692.00	2,704,757.00	-1.9%	No
1st Subsequent Year (2021-22)	2,310,555.00	2,302,698.00	-0.3%	No
2nd Subsequent Year (2022-23)	2,415,483.00	2,048,752.00	-15.2%	Yes

Explanation:  
(required if Yes)

The final year of 22/23 does not have a textbook adoption anticipated.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

Current Year (2020-21)	6,847,254.00	5,849,046.00	-14.6%	Yes
1st Subsequent Year (2021-22)	6,774,217.00	6,320,790.00	-6.7%	Yes
2nd Subsequent Year (2022-23)	6,980,522.00	6,551,602.00	-6.1%	Yes

Explanation:  
(required if Yes)

The pandemic has resulted in fewer services in fiscal year 2021, and the out years reflect the reduction in services that were paid for with funds related to restricted programs that will not be ongoing. These are primarily related to COVID resources from the state and federal government.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	14,334,746.00	13,624,550.00	-5.0%	Met
1st Subsequent Year (2021-22)	12,822,470.00	13,042,345.00	1.7%	Met
2nd Subsequent Year (2022-23)	13,211,522.00	13,377,314.00	1.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	9,604,946.00	8,553,803.00	-10.9%	Not Met
1st Subsequent Year (2021-22)	9,084,772.00	8,623,488.00	-5.1%	Not Met
2nd Subsequent Year (2022-23)	9,396,005.00	8,600,354.00	-8.5%	Not Met

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

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

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

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

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

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

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

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

The final year of 22/23 does not have a textbook adoption anticipated.

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

The pandemic has resulted in fewer services in fiscal year 2021, and the out years reflect the reduction in services that were paid for with funds related to restricted programs that will not be ongoing. These are primarily related to COVID resources from the state and federal government.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,497,980.00	1,500,907.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,602,757.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.5%	11.2%	9.7%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.5%</b>	<b>3.7%</b>	<b>3.2%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(486,912.00)	36,762,313.00	1.3%	Met
1st Subsequent Year (2021-22)	(261,258.00)	38,455,073.00	0.7%	Met
2nd Subsequent Year (2022-23)	(599,931.00)	39,543,923.00	1.5%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2020-21)	8,010,707.00		Met
1st Subsequent Year (2021-22)	7,469,621.00		Met
2nd Subsequent Year (2022-23)	6,869,690.00		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2020-21)	2,429,849.00		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,899	3,998	4,033
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

- b. 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	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	49,298,428.00	49,848,475.00	51,040,358.00
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)	49,298,428.00	49,848,475.00	51,040,358.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,478,952.84	1,495,454.25	1,531,210.74
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,478,952.84	1,495,454.25	1,531,210.74

**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)	5,151,370.00	5,577,578.00	4,958,863.00
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)	5,151,370.00	5,577,578.00	4,958,863.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.45%	11.19%	9.72%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,478,952.84</b>	<b>1,495,454.25</b>	<b>1,531,210.74</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

Yes

1b. If Yes, identify the interfund borrowings:

It is possible that the District may do interfund borrowing to offset the impact of the deferrals.

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(7,208,745.00)	(6,740,222.00)	-6.5%	(468,523.00)	Not Met
1st Subsequent Year (2021-22)	(7,190,069.00)	(6,897,075.00)	-4.1%	(292,994.00)	Met
2nd Subsequent Year (2022-23)	(7,756,788.00)	(7,391,747.00)	-4.7%	(365,041.00)	Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	375,000.00	375,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	375,000.00	375,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	375,000.00	375,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Reductions in costs in 20/21 are related to the pandemic. Transportation costs have reduced as well as other services.

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections 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 first interim projections that may impact the general fund operational budget.

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

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**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)

Increased bond indebtedness.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	8,055,688.00	8,055,688.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	8,055,688.00	8,055,688.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2020

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	509,616.00	509,616.00
1st Subsequent Year (2021-22)	509,616.00	509,616.00
2nd Subsequent Year (2022-23)	509,616.00	509,616.00
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)	200,294.00	195,385.00
1st Subsequent Year (2021-22)	200,294.00	195,385.00
2nd Subsequent Year (2022-23)	200,294.00	195,385.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	287,722.00	287,722.00
1st Subsequent Year (2021-22)	287,722.00	287,722.00
2nd Subsequent Year (2022-23)	287,722.00	287,722.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	16	16
1st Subsequent Year (2021-22)	16	16
2nd Subsequent Year (2022-23)	16	16

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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


4. Comments:

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	200.0	198.0	198.0	198.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

No	No	No
----	----	----

**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

232,650

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,271,934	2,359,176	2,389,374
80.0%	80.0%	80.0%
0.0%	3.8%	1.3%

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

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

No		
----	--	--

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

--

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
379,720	382,115	387,727
1.8%	1.8%	1.8%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	167.9	167.9	165.0	165.0

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

No

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

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]

**Negotiations Not Settled**

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

102,759

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
945,813	982,132	994,704
80.0%	80.0%	80.0%
0.0%	3.8%	1.3%

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

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

No		
----	--	--

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
111,493	112,149	11,534
1.3%	1.3%	1.3%

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

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

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

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

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

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

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

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

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

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	16.3	15.3	15.3	15.3

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

n/a

4. Amount included for any tentative salary schedule increases

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

**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)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
Percent projected change in H&W cost over prior year	0.0%	3.8%	1.3%

**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)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	34,333	34,848	35,370
Percent change in step and column over prior year	1.5%	1.5%	1.5%

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

**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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

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# Fund 01.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	32,436,773.00	35,228,088.00	17,908,590.88	35,224,622.00	(3,466.00)	0.0%
2) Federal Revenue		8100-8299	11,000.00	13,500.00	0.00	13,000.00	(500.00)	-3.7%
3) Other State Revenue		8300-8599	799,266.00	810,187.00	385,477.37	810,187.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,231,590.00	7,645,156.00	5,108,656.23	6,947,814.00	(697,342.00)	-9.1%
5) TOTAL, REVENUES			41,478,629.00	43,696,931.00	23,402,724.48	42,995,623.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	19,120,931.03	18,818,703.00	10,138,954.87	18,765,110.00	53,593.00	0.3%
2) Classified Salaries		2000-2999	5,594,166.16	5,459,821.00	2,590,383.53	5,621,482.00	(161,661.00)	-3.0%
3) Employee Benefits		3000-3999	7,974,859.67	7,781,905.00	4,209,826.08	7,822,166.00	(40,261.00)	-0.5%
4) Books and Supplies		4000-4999	1,564,191.00	1,746,693.00	415,628.71	1,611,223.00	135,470.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	4,732,658.49	4,094,668.00	1,961,763.06	3,359,949.00	734,719.00	17.9%
6) Capital Outlay		6000-6999	0.00	6,250.00	6,249.69	6,250.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	19,000.00	19,558.00	10,756.00	19,000.00	558.00	2.9%
8) Other Outgo - Transfers of indirect Costs		7300-7399	(788,874.00)	(848,247.00)	(8,002.93)	(817,867.00)	(30,380.00)	3.6%
9) TOTAL, EXPENDITURES			38,216,932.35	37,079,351.00	19,325,559.01	36,387,313.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			3,261,696.65	6,617,580.00	4,077,165.47	6,608,310.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	375,000.00	375,000.00	0.00	375,000.00	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	(7,194,033.00)	(7,208,745.00)	0.00	(6,740,222.00)	468,523.00	-6.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,549,033.00)	(7,563,745.00)	0.00	(7,095,222.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,287,336.35)	(946,165.00)	4,077,165.47	(486,912.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,217,790.20	8,217,790.20		8,217,791.00	0.80	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,217,790.20	8,217,790.20		8,217,791.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,217,790.20	8,217,790.20		8,217,791.00		
2) Ending Balance, June 30 (E + F1e)			3,930,453.85	7,271,625.20		7,730,879.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	8,500.00	8,500.00		8,500.00		
Stores		9712	7,500.00	7,500.00		7,500.00		
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	490,000.00	490,000.00		490,000.00		
STRS/PERS	0000	9760	490,000.00					
STRS/PERS	0000	9760		490,000.00				
STRS/PERS	0000	9760				490,000.00		
d) Assigned								
Other Assignments		9780	1,616,593.00	2,016,593.00		2,073,509.00		
One Time \$	0000	9780	158,084.00					
Textbook	0000	9780	1,458,509.00					
One Time \$	0000	9780		158,084.00				
Textbook	0000	9780		1,458,509.00				
Ed Foundation Set Aside	0000	9780		400,000.00				
Textbook	0000	9780				1,673,509.00		
Ed Foundation Set Aside	0000	9780				400,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,717,389.80	4,749,031.70		5,151,370.00		
Unassigned/Unappropriated Amount			90,471.05	0.50		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,434,812.00	13,816,637.00	7,014,116.00	13,813,170.00	(3,467.00)	0.0%
Education Protection Account State Aid - Current Year		8012	2,551,182.00	926,386.00	463,193.00	926,386.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(11,820.00)	(11,820.00)	(11,820.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	88,600.00	88,600.00	42,594.89	88,600.00	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	16,543,758.00	17,609,377.00	8,996,525.02	17,468,526.00	(140,851.00)	-0.8%
Unsecured Roll Taxes		8042	588,697.00	588,697.00	545,521.65	588,697.00	0.00	0.0%
Prior Years' Taxes		8043	384,674.61	426,680.00	617,850.95	579,332.00	152,672.00	35.8%
Supplemental Taxes		8044	248,583.00	238,676.00	135,398.41	238,676.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,591,916.30	1,527,446.00	96,420.23	1,527,446.00	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	4,550.09	5,609.00	8,790.73	5,609.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>32,436,773.00</b>	<b>35,228,088.00</b>	<b>17,908,590.88</b>	<b>35,224,622.00</b>	<b>(3,466.00)</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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%
<b>TOTAL, LCFF SOURCES</b>			<b>32,436,773.00</b>	<b>35,228,088.00</b>	<b>17,908,590.88</b>	<b>35,224,622.00</b>	<b>(3,466.00)</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	11,000.00	13,500.00	0.00	13,000.00	(500.00)	-3.7%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,000.00</b>	<b>13,500.00</b>	<b>0.00</b>	<b>13,000.00</b>	<b>(500.00)</b>	<b>-3.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	172,170.00	168,305.00	168,305.00	168,305.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	616,596.00	631,382.00	217,172.37	631,382.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	10,500.00	10,500.00	0.00	10,500.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>799,266.00</b>	<b>810,187.00</b>	<b>385,477.37</b>	<b>810,187.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,476,350.00	2,421,000.00	1,231,523.53	2,421,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
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	2,000,000.00	2,000,000.00	1,015,952.09	1,500,000.00	(500,000.00)	-25.0%
Interest		8660	125,000.00	125,000.00	9,830.58	30,000.00	(95,000.00)	-76.0%
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	3,630,240.00	3,099,156.00	2,851,350.03	2,996,814.00	(102,342.00)	-3.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,231,590.00</b>	<b>7,645,156.00</b>	<b>5,108,656.23</b>	<b>6,947,814.00</b>	<b>(697,342.00)</b>	<b>-9.1%</b>
<b>TOTAL, REVENUES</b>			<b>41,478,629.00</b>	<b>43,696,931.00</b>	<b>23,402,724.48</b>	<b>42,995,623.00</b>	<b>(701,308.00)</b>	<b>-1.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	15,609,218.68	15,445,490.00	8,219,640.51	15,377,525.00	67,965.00	0.4%
Certificated Pupil Support Salaries		1200	1,314,854.70	1,297,860.00	730,010.51	1,306,259.00	(8,399.00)	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,957,239.89	1,837,993.00	1,054,912.56	1,835,929.00	2,064.00	0.1%
Other Certificated Salaries		1900	239,617.76	237,360.00	134,391.29	245,397.00	(8,037.00)	-3.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			19,120,931.03	18,818,703.00	10,138,954.87	18,765,110.00	53,593.00	0.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,117,569.77	1,079,584.00	409,768.21	1,096,204.00	(16,620.00)	-1.5%
Classified Support Salaries		2200	1,525,042.42	1,505,460.00	708,592.77	1,597,030.00	(91,570.00)	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	798,938.48	786,283.00	416,470.33	793,844.00	(7,561.00)	-1.0%
Clerical, Technical and Office Salaries		2400	2,036,031.85	1,959,189.00	975,159.52	1,997,106.00	(37,917.00)	-1.9%
Other Classified Salaries		2900	116,583.64	129,305.00	80,392.70	137,298.00	(7,993.00)	-6.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			5,594,166.16	5,459,821.00	2,590,383.53	5,621,482.00	(161,661.00)	-3.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,123,939.74	3,041,927.00	1,661,528.06	3,065,619.00	(23,692.00)	-0.8%
PERS		3201-3202	820,524.56	817,805.00	406,878.89	849,397.00	(31,592.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	686,479.82	673,195.00	329,245.32	669,583.00	3,612.00	0.5%
Health and Welfare Benefits		3401-3402	2,655,498.69	2,555,924.00	1,493,062.75	2,548,660.00	7,264.00	0.3%
Unemployment Insurance		3501-3502	12,361.62	12,166.00	6,121.99	12,204.00	(38.00)	-0.3%
Workers' Compensation		3601-3602	456,253.74	448,546.00	234,544.02	447,582.00	964.00	0.2%
OPEB, Allocated		3701-3702	129,600.40	140,657.00	51,072.72	136,938.00	3,719.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	90,201.10	91,685.00	27,372.33	92,183.00	(498.00)	-0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			7,974,859.67	7,781,905.00	4,209,826.08	7,822,166.00	(40,261.00)	-0.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,316,660.00	1,340,781.00	330,991.48	1,162,673.00	178,108.00	13.3%
Noncapitalized Equipment		4400	247,531.00	405,912.00	84,637.23	448,550.00	(42,638.00)	-10.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,564,191.00	1,746,693.00	415,628.71	1,611,223.00	135,470.00	7.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	120,725.00	98,185.00	24,948.47	90,790.00	7,395.00	7.5%
Dues and Memberships		5300	14,845.00	12,395.00	8,074.40	12,520.00	(125.00)	-1.0%
Insurance		5400-5450	388,000.00	470,000.00	419,674.00	435,750.00	34,250.00	7.3%
Operations and Housekeeping Services		5500	1,213,328.00	1,219,797.00	522,085.62	1,110,191.00	109,606.00	9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500,056.00	487,855.00	199,736.16	356,866.00	130,989.00	26.8%
Transfers of Direct Costs		5710	16,562.00	(131,902.00)	0.00	(133,705.00)	1,803.00	-1.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,337,782.49	1,717,242.00	710,552.75	1,326,382.00	390,860.00	22.8%
Communications		5900	141,360.00	221,096.00	76,691.66	161,155.00	59,941.00	27.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			4,732,658.49	4,094,668.00	1,961,763.06	3,359,949.00	734,719.00	17.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	6,250.00	6,249.69	6,250.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>6,250.00</b>	<b>6,249.69</b>	<b>6,250.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	19,000.00	19,558.00	10,756.00	19,000.00	558.00	2.9%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>19,000.00</b>	<b>19,558.00</b>	<b>10,756.00</b>	<b>19,000.00</b>	<b>558.00</b>	<b>2.9%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(744,874.00)	(821,935.00)	0.00	(791,510.00)	(30,425.00)	3.7%
Transfers of Indirect Costs - Interfund		7350	(44,000.00)	(26,312.00)	(8,002.93)	(26,357.00)	45.00	-0.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(788,874.00)</b>	<b>(848,247.00)</b>	<b>(8,002.93)</b>	<b>(817,867.00)</b>	<b>(30,380.00)</b>	<b>3.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>38,216,932.35</b>	<b>37,079,351.00</b>	<b>19,325,559.01</b>	<b>36,387,313.00</b>	<b>692,038.00</b>	<b>1.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	375,000.00	375,000.00	0.00	375,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			375,000.00	375,000.00	0.00	375,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(7,194,033.00)	(7,208,745.00)	0.00	(6,740,222.00)	468,523.00	-6.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(7,194,033.00)	(7,208,745.00)	0.00	(6,740,222.00)	468,523.00	-6.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(7,549,033.00)	(7,563,745.00)	0.00	(7,095,222.00)	468,523.00	-6.2%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	925,544.00	2,123,591.00	1,151,341.97	2,126,339.00	2,748.00	0.1%
3) Other State Revenue		8300-8599	3,121,756.00	3,742,133.00	1,846,881.85	3,727,019.00	(15,114.00)	-0.4%
4) Other Local Revenue		8600-8799	58,000.00	179.00	191.47	191.00	12.00	6.7%
5) TOTAL, REVENUES			4,105,300.00	5,865,903.00	2,998,415.29	5,853,549.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,780,796.91	2,979,385.00	1,648,555.22	2,947,000.00	32,385.00	1.1%
2) Classified Salaries		2000-2999	3,208,185.77	3,596,352.00	1,528,369.40	3,283,856.00	312,496.00	8.7%
3) Employee Benefits		3000-3999	1,901,482.70	1,950,717.00	1,002,930.52	1,931,118.00	19,599.00	1.0%
4) Books and Supplies		4000-4999	530,068.00	1,010,999.00	629,261.59	1,093,534.00	(82,535.00)	-8.2%
5) Services and Other Operating Expenditures		5000-5999	2,165,821.00	2,752,586.00	878,451.12	2,489,097.00	263,489.00	9.6%
6) Capital Outlay		6000-6999	29,500.00	29,500.00	0.00	0.00	29,500.00	100.0%
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	744,874.49	821,935.00	0.00	791,510.00	30,425.00	3.7%
9) TOTAL, EXPENDITURES			11,360,728.87	13,141,474.00	5,687,567.85	12,536,115.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,255,428.87)	(7,275,571.00)	(2,689,152.56)	(6,682,566.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,194,033.00	7,208,745.00	0.00	6,740,222.00	(468,523.00)	-6.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,194,033.00	7,208,745.00	0.00	6,740,222.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(61,395.87)	(66,826.00)	(2,689,152.56)	57,656.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	222,172.21	222,172.21		222,172.00	(0.21)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,172.21	222,172.21		222,172.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,172.21	222,172.21		222,172.00		
2) Ending Balance, June 30 (E + F1e)			160,776.34	155,346.21		279,828.00		
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	251,247.39	155,346.71		279,828.00		
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	(90,471.05)	(0.50)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	805,431.00	805,431.00	0.00	805,431.00	0.00	0.0%
Special Education Discretionary Grants		8182	61,563.00	61,563.00	0.00	61,563.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	43,354.00	42,960.00	15,605.69	42,960.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	3,138.00	3,138.01	3,138.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	15,196.00	14,986.00	15,521.27	17,734.00	2,748.00	18.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,195,513.00	1,117,077.00	1,195,513.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>925,544.00</b>	<b>2,123,591.00</b>	<b>1,151,341.97</b>	<b>2,126,339.00</b>	<b>2,748.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	2,611,544.00	2,611,543.00	1,246,118.00	2,611,543.00	0.00	0.0%
Prior Years	6500	8319	0.00	3,646.00	3,646.00	3,646.00	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 Material		8560	217,662.00	206,250.00	(1,895.93)	206,250.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	51,274.00	172,500.00	155,250.00	172,500.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	44,278.00	21,565.78	46,778.00	2,500.00	5.6%
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	241,276.00	703,916.00	422,198.00	686,302.00	(17,614.00)	-2.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,121,756.00</b>	<b>3,742,133.00</b>	<b>1,846,881.85</b>	<b>3,727,019.00</b>	<b>(15,114.00)</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	58,000.00	179.00	191.47	191.00	12.00	6.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>58,000.00</b>	<b>179.00</b>	<b>191.47</b>	<b>191.00</b>	<b>12.00</b>	<b>6.7%</b>
<b>TOTAL, REVENUES</b>			<b>4,105,300.00</b>	<b>5,865,903.00</b>	<b>2,998,415.29</b>	<b>5,853,549.00</b>	<b>(12,354.00)</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,101,522.23	2,106,711.00	1,136,750.51	2,139,547.00	(32,836.00)	-1.6%
Certificated Pupil Support Salaries		1200	473,073.44	473,423.00	276,163.65	473,423.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,874.00	159,532.00	90,607.58	159,112.00	420.00	0.3%
Other Certificated Salaries		1900	46,327.24	239,719.00	145,033.48	174,918.00	64,801.00	27.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,780,796.91</b>	<b>2,979,385.00</b>	<b>1,648,555.22</b>	<b>2,947,000.00</b>	<b>32,385.00</b>	<b>1.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,401,742.99	2,508,672.00	1,059,651.16	2,271,850.00	236,822.00	9.4%
Classified Support Salaries		2200	731,253.35	794,575.00	415,658.11	775,485.00	19,090.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	69,214.43	65,940.00	32,485.44	65,624.00	316.00	0.5%
Other Classified Salaries		2900	5,975.00	227,165.00	20,574.69	170,897.00	56,268.00	24.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,208,185.77</b>	<b>3,596,352.00</b>	<b>1,528,369.40</b>	<b>3,283,856.00</b>	<b>312,496.00</b>	<b>8.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	446,778.53	472,514.00	265,426.10	477,466.00	(4,952.00)	-1.0%
PERS		3201-3202	434,954.16	463,162.00	220,517.85	455,270.00	7,892.00	1.7%
OASDI/Medicare/Alternative		3301-3302	279,318.55	312,900.00	141,456.75	289,236.00	23,664.00	7.6%
Health and Welfare Benefits		3401-3402	562,247.65	514,713.00	291,308.56	528,421.00	(13,708.00)	-2.7%
Unemployment Insurance		3501-3502	2,975.66	3,259.00	1,573.89	3,117.00	142.00	4.4%
Workers' Compensation		3601-3602	110,708.88	119,872.00	58,395.37	114,501.00	5,371.00	4.5%
OPEB, Allocated		3701-3702	60,305.27	59,637.00	21,998.13	58,447.00	1,190.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,194.00	4,660.00	2,253.87	4,660.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,901,482.70</b>	<b>1,950,717.00</b>	<b>1,002,930.52</b>	<b>1,931,118.00</b>	<b>19,599.00</b>	<b>1.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	507,568.00	857,239.00	492,123.39	867,081.00	(9,842.00)	-1.1%
Noncapitalized Equipment		4400	22,500.00	153,760.00	137,138.20	226,453.00	(72,693.00)	-47.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>530,068.00</b>	<b>1,010,999.00</b>	<b>629,261.59</b>	<b>1,093,534.00</b>	<b>(62,535.00)</b>	<b>-8.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	344,422.00	325,135.00	18,638.64	257,338.00	67,797.00	20.9%
Travel and Conferences		5200	41,898.00	52,093.00	21,441.13	48,007.00	4,086.00	7.8%
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	268,250.00	316,350.00	242,911.06	326,349.00	(9,999.00)	-3.2%
Transfers of Direct Costs		5710	(16,562.00)	131,902.00	0.00	133,705.00	(1,803.00)	-1.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,526,200.00	1,895,993.00	564,843.91	1,692,732.00	203,261.00	10.7%
Communications		5900	1,613.00	31,113.00	30,616.38	30,966.00	147.00	0.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,165,821.00</b>	<b>2,752,586.00</b>	<b>878,451.12</b>	<b>2,489,097.00</b>	<b>263,489.00</b>	<b>9.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	4,500.00	4,500.00	0.00	0.00	4,500.00	100.0%
Equipment Replacement		6500	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>29,500.00</b>	<b>29,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,500.00</b>	<b>100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	744,874.49	821,935.00	0.00	791,510.00	30,425.00	3.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>744,874.49</b>	<b>821,935.00</b>	<b>0.00</b>	<b>791,510.00</b>	<b>30,425.00</b>	<b>3.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,360,728.87</b>	<b>13,141,474.00</b>	<b>5,687,567.85</b>	<b>12,536,115.00</b>	<b>605,359.00</b>	<b>4.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	7,194,033.00	7,208,745.00	0.00	6,740,222.00	(468,523.00)	-6.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			7,194,033.00	7,208,745.00	0.00	6,740,222.00	(468,523.00)	-6.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			7,194,033.00	7,208,745.00	0.00	6,740,222.00	468,523.00	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCOFF Sources		8010-8099	32,436,773.00	35,228,088.00	17,908,590.88	35,224,622.00	(3,466.00)	0.0%
2) Federal Revenue		8100-8299	936,544.00	2,137,091.00	1,151,341.97	2,139,339.00	2,248.00	-0.1%
3) Other State Revenue		8300-8599	3,921,022.00	4,552,320.00	2,232,359.22	4,537,206.00	(15,114.00)	-0.3%
4) Other Local Revenue		8600-8799	8,289,590.00	7,645,335.00	5,108,847.70	6,948,005.00	(697,330.00)	-9.1%
5) TOTAL, REVENUES			45,583,929.00	49,562,834.00	26,401,139.77	48,849,172.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	21,901,727.94	21,798,088.00	11,787,510.09	21,712,110.00	85,978.00	0.4%
2) Classified Salaries		2000-2999	8,802,351.93	9,056,173.00	4,118,752.93	8,905,338.00	150,835.00	1.7%
3) Employee Benefits		3000-3999	9,876,342.37	9,732,622.00	5,212,756.60	9,753,284.00	(20,662.00)	-0.2%
4) Books and Supplies		4000-4999	2,094,259.00	2,757,692.00	1,044,890.30	2,704,757.00	52,935.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	6,898,479.49	6,847,254.00	2,840,214.18	5,849,046.00	998,208.00	14.6%
6) Capital Outlay		6000-6999	29,500.00	35,750.00	6,249.69	6,250.00	29,500.00	82.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	19,000.00	19,558.00	10,756.00	19,000.00	558.00	2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(43,999.51)	(26,312.00)	(8,002.93)	(26,357.00)	45.00	-0.2%
9) TOTAL, EXPENDITURES			49,577,661.22	50,220,825.00	25,013,126.86	48,923,428.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,993,732.22)	(657,991.00)	1,388,012.91	(74,256.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	375,000.00	375,000.00	0.00	375,000.00	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			(355,000.00)	(355,000.00)	0.00	(355,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,348,732.22)	(1,012,991.00)	1,388,012.91	(429,256.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,439,962.41	8,439,962.41		8,439,963.00	0.59	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,439,962.41	8,439,962.41		8,439,963.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,439,962.41	8,439,962.41		8,439,963.00		
2) Ending Balance, June 30 (E + F1e)			4,091,230.19	7,426,971.41		8,010,707.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	8,500.00	8,500.00		8,500.00		
Stores		9712	7,500.00	7,500.00		7,500.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			251,247.39	155,346.71		279,828.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	490,000.00	490,000.00		490,000.00		
STRS/PERS	0000	9760	490,000.00					
STRS/PERS	0000	9760		490,000.00				
STRS/PERS	0000	9760				490,000.00		
d) Assigned								
Other Assignments		9780	1,616,593.00	2,016,593.00		2,073,509.00		
One Time \$	0000	9780	158,084.00					
Textbook	0000	9780	1,458,509.00					
One Time \$	0000	9780		158,084.00				
Textbook	0000	9780		1,458,509.00				
Ed Foundation Set Aside	0000	9780		400,000.00				
Textbook	0000	9780				1,673,509.00		
Ed Foundation Set Aside	0000	9780				400,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,717,389.80	4,749,031.70		5,151,370.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	9,434,812.00	13,816,637.00	7,014,116.00	13,813,170.00	(3,467.00)	0.0%
Education Protection Account State Aid - Current Year		8012	2,551,182.00	926,386.00	463,193.00	926,386.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(11,820.00)	(11,820.00)	(11,820.00)	New
Tax Relief Subventions Homeowners' Exemptions		8021	88,600.00	88,600.00	42,594.89	88,600.00	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	16,543,758.00	17,609,377.00	8,996,525.02	17,468,526.00	(140,851.00)	-0.8%
Unsecured Roll Taxes		8042	588,697.00	588,697.00	545,521.65	588,697.00	0.00	0.0%
Prior Years' Taxes		8043	384,674.61	426,660.00	617,850.95	579,332.00	152,672.00	35.8%
Supplemental Taxes		8044	248,583.00	238,676.00	135,398.41	238,676.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,591,916.30	1,527,446.00	96,420.23	1,527,446.00	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	4,550.09	5,609.00	8,790.73	5,609.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>32,436,773.00</b>	<b>35,228,088.00</b>	<b>17,908,590.88</b>	<b>35,224,622.00</b>	<b>(3,466.00)</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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%
<b>TOTAL, LCFF SOURCES</b>			<b>32,436,773.00</b>	<b>35,228,088.00</b>	<b>17,908,590.88</b>	<b>35,224,622.00</b>	<b>(3,466.00)</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	805,431.00	805,431.00	0.00	805,431.00	0.00	0.0%
Special Education Discretionary Grants		8182	61,563.00	61,563.00	0.00	61,563.00	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	11,000.00	13,500.00	0.00	13,000.00	(500.00)	-3.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	43,354.00	42,960.00	15,605.69	42,960.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	3,138.00	3,138.01	3,138.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	15,196.00	14,986.00	15,521.27	17,734.00	2,748.00	18.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,195,513.00	1,117,077.00	1,195,513.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>936,544.00</b>	<b>2,137,091.00</b>	<b>1,151,341.97</b>	<b>2,139,339.00</b>	<b>2,248.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,611,544.00	2,611,543.00	1,246,118.00	2,611,543.00	0.00	0.0%
Prior Years	6500	8319	0.00	3,646.00	3,646.00	3,646.00	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	172,170.00	168,305.00	168,305.00	168,305.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	834,258.00	837,632.00	215,276.44	837,632.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	51,274.00	172,500.00	155,250.00	172,500.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	44,278.00	21,565.78	46,778.00	2,500.00	5.6%
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	251,776.00	714,416.00	422,198.00	696,802.00	(17,614.00)	-2.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,921,022.00</b>	<b>4,552,320.00</b>	<b>2,232,359.22</b>	<b>4,537,206.00</b>	<b>(15,114.00)</b>	<b>-0.3%</b>

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,476,350.00	2,421,000.00	1,231,523.53	2,421,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,000,000.00	2,000,000.00	1,015,952.09	1,500,000.00	(500,000.00)	-25.0%
Interest		8660	125,000.00	125,000.00	9,830.58	30,000.00	(95,000.00)	-76.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,688,240.00	3,099,335.00	2,851,541.50	2,997,005.00	(102,330.00)	-3.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,289,590.00</b>	<b>7,645,335.00</b>	<b>5,108,847.70</b>	<b>6,948,005.00</b>	<b>(697,330.00)</b>	<b>-9.1%</b>
<b>TOTAL, REVENUES</b>			<b>45,583,929.00</b>	<b>49,562,834.00</b>	<b>26,401,139.77</b>	<b>48,849,172.00</b>	<b>(713,662.00)</b>	<b>-1.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,710,740.91	17,552,201.00	9,356,391.02	17,517,072.00	35,129.00	0.2%
Certificated Pupil Support Salaries		1200	1,787,928.14	1,771,283.00	1,006,174.16	1,779,682.00	(8,399.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,117,113.89	1,997,525.00	1,145,520.14	1,995,041.00	2,484.00	0.1%
Other Certificated Salaries		1900	285,945.00	477,079.00	279,424.77	420,315.00	56,764.00	11.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			21,901,727.94	21,798,088.00	11,787,510.09	21,712,110.00	85,978.00	0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,519,312.76	3,588,256.00	1,469,419.37	3,368,054.00	220,202.00	6.1%
Classified Support Salaries		2200	2,256,295.77	2,300,035.00	1,124,250.88	2,372,515.00	(72,480.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	798,938.48	786,283.00	416,470.33	793,844.00	(7,561.00)	-1.0%
Clerical, Technical and Office Salaries		2400	2,105,246.28	2,025,129.00	1,007,644.96	2,062,730.00	(37,601.00)	-1.9%
Other Classified Salaries		2900	122,558.64	356,470.00	100,967.39	308,195.00	48,275.00	13.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			8,802,351.93	9,056,173.00	4,118,752.93	8,905,338.00	150,835.00	1.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,570,718.27	3,514,441.00	1,926,954.16	3,543,085.00	(28,644.00)	-0.8%
PERS		3201-3202	1,255,478.72	1,280,967.00	627,396.74	1,304,667.00	(23,700.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	965,798.37	986,095.00	470,702.07	958,819.00	27,276.00	2.8%
Health and Welfare Benefits		3401-3402	3,217,746.34	3,070,637.00	1,784,371.31	3,077,081.00	(6,444.00)	-0.2%
Unemployment Insurance		3501-3502	15,337.28	15,425.00	7,695.88	15,321.00	104.00	0.7%
Workers' Compensation		3601-3602	566,962.62	568,418.00	292,939.39	562,083.00	6,335.00	1.1%
OPEB, Allocated		3701-3702	189,905.67	200,294.00	73,070.85	195,385.00	4,909.00	2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	94,395.10	96,345.00	29,626.20	96,843.00	(498.00)	-0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			9,876,342.37	9,732,622.00	5,212,756.60	9,753,284.00	(20,662.00)	-0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,824,228.00	2,198,020.00	823,114.87	2,029,754.00	168,266.00	7.7%
Noncapitalized Equipment		4400	270,031.00	559,672.00	221,775.43	675,003.00	(115,331.00)	-20.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,094,259.00	2,757,692.00	1,044,890.30	2,704,757.00	52,935.00	1.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	344,422.00	325,135.00	18,638.64	257,338.00	67,797.00	20.9%
Travel and Conferences		5200	162,623.00	150,278.00	46,389.60	138,797.00	11,481.00	7.6%
Dues and Memberships		5300	14,845.00	12,395.00	8,074.40	12,520.00	(125.00)	-1.0%
Insurance		5400-5450	388,000.00	470,000.00	419,674.00	435,750.00	34,250.00	7.3%
Operations and Housekeeping Services		5500	1,213,328.00	1,219,797.00	522,085.62	1,110,191.00	109,606.00	9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	768,306.00	804,205.00	442,647.22	683,215.00	120,990.00	15.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,863,982.49	3,613,235.00	1,275,396.66	3,019,114.00	594,121.00	16.4%
Communications		5900	142,973.00	252,209.00	107,308.04	192,121.00	60,088.00	23.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			6,898,479.49	6,847,254.00	2,840,214.18	5,849,046.00	998,208.00	14.6%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,500.00	10,750.00	6,249.69	6,250.00	4,500.00	41.9%
Equipment Replacement		6500	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>29,500.00</b>	<b>35,750.00</b>	<b>6,249.69</b>	<b>6,250.00</b>	<b>29,500.00</b>	<b>82.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	19,000.00	19,558.00	10,756.00	19,000.00	558.00	2.9%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>19,000.00</b>	<b>19,558.00</b>	<b>10,756.00</b>	<b>19,000.00</b>	<b>558.00</b>	<b>2.9%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.49	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(44,000.00)	(26,312.00)	(8,002.93)	(26,357.00)	45.00	-0.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(43,999.51)</b>	<b>(26,312.00)</b>	<b>(8,002.93)</b>	<b>(26,357.00)</b>	<b>45.00</b>	<b>-0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>49,577,661.22</b>	<b>50,220,825.00</b>	<b>25,013,126.86</b>	<b>48,923,428.00</b>	<b>1,297,397.00</b>	<b>2.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	375,000.00	375,000.00	0.00	375,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			375,000.00	375,000.00	0.00	375,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(355,000.00)	(355,000.00)	0.00	(355,000.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
6300	Lottery: Instructional Materials	208,180.00
7415	Classified School Employee Summer Assist:	30,577.00
9010	Other Restricted Local	41,071.00
Total, Restricted Balance		<u>279,828.00</u>

# 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,000.00	368,022.00	137,351.10	402,903.00	34,881.00	9.5%
3) Other State Revenue		8300-8599	1,000.00	32,900.00	12,273.43	33,700.00	800.00	2.4%
4) Other Local Revenue		8600-8799	781,802.00	4,470.00	3,673.36	4,067.00	(403.00)	-9.0%
5) TOTAL, REVENUES			824,802.00	405,392.00	153,297.89	440,670.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	327,840.76	244,857.00	96,353.54	267,869.00	(23,012.00)	-9.4%
3) Employee Benefits		3000-3999	49,335.54	44,323.00	20,865.08	45,790.00	(1,467.00)	-3.3%
4) Books and Supplies		4000-4999	11,100.00	2,600.00	436.20	1,700.00	900.00	34.6%
5) Services and Other Operating Expenditures		5000-5999	442,526.00	234,462.00	77,063.23	224,688.00	9,774.00	4.2%
6) Capital Outlay		6000-6999	0.00	0.00	1,970.00	4,000.00	(4,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	44,000.00	26,312.00	8,002.93	26,357.00	(45.00)	-0.2%
9) TOTAL, EXPENDITURES			874,802.30	552,554.00	204,690.98	570,404.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(50,000.30)	(147,162.00)	(51,393.09)	(129,734.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	100,000.00	0.00	100,000.00	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			50,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.30)	(47,162.00)	(51,393.09)	(29,734.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,253.66	48,253.66		48,254.00	0.34	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,253.66	48,253.66		48,254.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,253.66	48,253.66		48,254.00		
2) Ending Balance, June 30 (E + F1e)			48,253.36	1,091.66		18,520.00		
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			48,253.36	1,091.66		18,520.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	42,000.00	368,022.00	137,351.10	402,903.00	34,881.00	9.5%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>42,000.00</b>	<b>368,022.00</b>	<b>137,351.10</b>	<b>402,903.00</b>	<b>34,881.00</b>	<b>9.5%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,000.00	32,900.00	12,273.43	33,700.00	800.00	2.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,000.00</b>	<b>32,900.00</b>	<b>12,273.43</b>	<b>33,700.00</b>	<b>800.00</b>	<b>2.4%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	780,000.00	470.00	466.90	467.00	(3.00)	-0.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,802.00	1,000.00	206.46	600.00	(400.00)	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	3,000.00	3,000.00	3,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>781,802.00</b>	<b>4,470.00</b>	<b>3,673.36</b>	<b>4,067.00</b>	<b>(403.00)</b>	<b>-9.0%</b>
<b>TOTAL REVENUES</b>			<b>824,802.00</b>	<b>405,392.00</b>	<b>153,297.89</b>	<b>440,670.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	308,521.19	225,360.00	85,300.82	248,372.00	(23,012.00)	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	19,319.57	19,497.00	11,052.72	19,497.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			327,840.76	244,857.00	96,353.54	267,869.00	(23,012.00)	-9.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,040.16	3,060.00	1,785.00	3,149.00	(89.00)	-2.9%
PERS		3201-3202	9,157.09	10,216.00	5,017.53	10,137.00	79.00	0.8%
OASDI/Medicare/Alternative		3301-3302	21,562.49	17,611.00	7,556.67	18,981.00	(1,370.00)	-7.8%
Health and Welfare Benefits		3401-3402	9,322.50	8,674.00	4,480.35	8,674.00	0.00	0.0%
Unemployment Insurance		3501-3502	148.80	124.00	53.86	124.00	0.00	0.0%
Workers' Compensation		3601-3602	5,555.30	4,554.00	1,888.17	4,565.00	(11.00)	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	549.20	84.00	83.50	160.00	(76.00)	-90.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			49,335.54	44,323.00	20,865.08	45,790.00	(1,467.00)	-3.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	7,500.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	3,600.00	2,600.00	436.20	1,700.00	900.00	34.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			11,100.00	2,600.00	436.20	1,700.00	900.00	34.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	600.00	400.00	35.78	50.00	350.00	87.5%
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	12,462.00	3,803.51	12,462.00	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	431,926.00	221,600.00	73,223.94	212,176.00	9,424.00	4.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>442,526.00</b>	<b>234,462.00</b>	<b>77,063.23</b>	<b>224,688.00</b>	<b>9,774.00</b>	<b>4.2%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	1,970.00	4,000.00	(4,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>1,970.00</b>	<b>4,000.00</b>	<b>(4,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	44,000.00	26,312.00	8,002.93	26,357.00	(45.00)	-0.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>44,000.00</b>	<b>26,312.00</b>	<b>8,002.93</b>	<b>26,357.00</b>	<b>(45.00)</b>	<b>-0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>874,802.30</b>	<b>552,554.00</b>	<b>204,690.98</b>	<b>570,404.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	50,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>50,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>50,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	19.08	80.00	(420.00)	-84.0%
5) TOTAL REVENUES			500.00	500.00	19.08	80.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	200,000.00	203,500.00	54,490.00	189,500.00	14,000.00	6.9%
6) Capital Outlay		6000-6999	1,000.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			201,000.00	203,500.00	54,490.00	189,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(200,500.00)	(203,000.00)	(54,470.92)	(189,420.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.00	250,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			49,500.00	47,000.00	(54,470.92)	60,580.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,306.13	8,306.13		8,306.00	(0.13)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,306.13	8,306.13		8,306.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,306.13	8,306.13		8,306.00		
2) Ending Balance, June 30 (E + F1e)			57,806.13	55,306.13		68,886.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	57,806.13	55,306.13		68,886.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	19.08	80.00	(420.00)	-84.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	500.00	19.08	80.00	(420.00)	-84.0%
<b>TOTAL REVENUES</b>			500.00	500.00	19.08	80.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Altamative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	200,000.00	203,500.00	54,490.00	189,500.00	14,000.00	6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>200,000.00</b>	<b>203,500.00</b>	<b>54,490.00</b>	<b>189,500.00</b>	<b>14,000.00</b>	<b>6.9%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>201,000.00</b>	<b>203,500.00</b>	<b>54,490.00</b>	<b>189,500.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	3,028.32	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	3,028.32	20,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,000.00	20,000.00	3,028.32	20,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	3,028.32	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,825,000.08	1,825,000.08		1,825,000.00	(0.08)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,825,000.08	1,825,000.08		1,825,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,825,000.08	1,825,000.08		1,825,000.00		
2) Ending Balance, June 30 (E + F1e)			1,825,000.08	1,825,000.08		1,825,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,825,000.08	1,825,000.08		1,825,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	3,028.32	20,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>3,028.32</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>3,028.32</b>	<b>20,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(20,000.00)</b>	<b>(20,000.00)</b>	<b>0.00</b>	<b>(20,000.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,000.00	19,000.00	1,995.53	8,000.00	(11,000.00)	-57.9%
5) TOTAL, REVENUES			19,000.00	19,000.00	1,995.53	8,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,000.00	19,000.00	1,995.53	8,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	125,000.00	125,000.00	0.00	125,000.00	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			125,000.00	125,000.00	0.00	125,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			144,000.00	144,000.00	1,995.53	133,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,202,226.13	1,202,226.13		1,202,226.00	(0.13)	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,202,226.13	1,202,226.13		1,202,226.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,202,226.13	1,202,226.13		1,202,226.00		
2) Ending Balance, June 30 (E + F1e)			1,346,226.13	1,346,226.13		1,335,226.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	1,346,226.13	1,346,226.13		1,335,226.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	19,000.00	19,000.00	1,995.53	8,000.00	(11,000.00)	-57.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			19,000.00	19,000.00	1,995.53	8,000.00	(11,000.00)	-57.9%
<b>TOTAL, REVENUES</b>			19,000.00	19,000.00	1,995.53	8,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			125,000.00	125,000.00	0.00	125,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	426,000.00	429,000.00	78,364.85	220,000.00	(209,000.00)	-48.7%
5) TOTAL REVENUES			426,000.00	429,000.00	78,364.85	220,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	35,000.00	(35,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	777,584.00	1,104,588.00	588,901.44	1,231,953.00	(127,365.00)	-11.5%
6) Capital Outlay		6000-6999	13,821,250.00	17,350,898.00	2,004,388.87	17,688,764.00	(337,866.00)	-1.9%
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			14,598,834.00	18,455,486.00	2,593,290.31	18,955,717.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,172,834.00)	(18,026,486.00)	(2,514,925.46)	(18,735,717.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,172,834.00)	(18,026,486.00)	(2,514,925.46)	(18,735,717.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	47,278,018.26	47,278,018.26		47,278,019.00	0.74	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			47,278,018.26	47,278,018.26		47,278,019.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			47,278,018.26	47,278,018.26		47,278,019.00		
2) Ending Balance, June 30 (E + F1e)								
			33,105,184.26	29,251,532.26		28,542,302.00		
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	33,105,184.26	29,251,532.26		28,542,302.00		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties								
		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	426,000.00	429,000.00	78,364.85	220,000.00	(209,000.00)	-48.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>426,000.00</b>	<b>429,000.00</b>	<b>78,364.85</b>	<b>220,000.00</b>	<b>(209,000.00)</b>	<b>-48.7%</b>
<b>TOTAL, REVENUES</b>			<b>426,000.00</b>	<b>429,000.00</b>	<b>78,364.85</b>	<b>220,000.00</b>	<b>(209,000.00)</b>	<b>-48.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	35,000.00	(35,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	35,000.00	(35,000.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	145.72	146.00	(146.00)	New
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	767,584.00	1,091,588.00	588,301.29	1,218,807.00	(127,219.00)	-11.7%
Communications		5900	10,000.00	13,000.00	454.43	13,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			777,584.00	1,104,588.00	588,901.44	1,231,953.00	(127,365.00)	-11.5%

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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	284,000.00	203,000.00	183,495.90	491,007.00	(288,007.00)	-141.9%
Buildings and Improvements of Buildings		6200	13,537,250.00	6,743,455.00	1,818,132.97	6,793,313.00	(49,858.00)	-0.7%
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	10,404,443.00	2,760.00	10,404,444.00	(1.00)	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,821,250.00</b>	<b>17,350,898.00</b>	<b>2,004,388.87</b>	<b>17,688,764.00</b>	<b>(337,866.00)</b>	<b>-1.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,598,834.00</b>	<b>18,455,486.00</b>	<b>2,593,290.31</b>	<b>18,955,717.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	218,000.00	243,000.00	61,816.95	233,000.00	(10,000.00)	-4.1%
5) TOTAL, REVENUES			218,000.00	243,000.00	61,816.95	233,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	3,000.00	2,430.00	2,430.00	570.00	19.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	3,000.00	2,430.00	2,430.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			218,000.00	240,000.00	59,386.95	230,570.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			218,000.00	240,000.00	59,386.95	230,570.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,307,350.38	1,307,350.38		1,307,350.00	(0.38)	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,350.38	1,307,350.38		1,307,350.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,350.38	1,307,350.38		1,307,350.00		
2) Ending Balance, June 30 (E + F1e)			1,525,350.38	1,547,350.38		1,537,920.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
		9740	218,000.00	240,000.00		230,570.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9760	1,307,350.38	1,307,350.38		1,307,350.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,000.00	18,000.00	2,098.89	8,000.00	(10,000.00)	-55.6%
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	200,000.00	225,000.00	59,718.06	225,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>218,000.00</b>	<b>243,000.00</b>	<b>61,816.95</b>	<b>233,000.00</b>	<b>(10,000.00)</b>	<b>-4.1%</b>
<b>TOTAL, REVENUES</b>			<b>218,000.00</b>	<b>243,000.00</b>	<b>61,816.95</b>	<b>233,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	3,000.00	2,430.00	2,430.00	570.00	19.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	3,000.00	2,430.00	2,430.00	570.00	19.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>3,000.00</b>	<b>2,430.00</b>	<b>2,430.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	335,901.00	405,685.00	43,556.56	226,160.00	(179,525.00)	-44.3%
5) TOTAL, REVENUES			335,901.00	405,685.00	43,556.56	226,160.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	65,325.87	64,696.00	38,379.45	88,178.00	(23,482.00)	-36.3%
3) Employee Benefits		3000-3999	28,523.87	28,646.00	16,488.08	44,972.00	(16,326.00)	-57.0%
4) Books and Supplies		4000-4999	7,000.00	4,500.00	1,520.00	4,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	93,060.00	94,835.00	52,730.99	135,200.00	(40,365.00)	-42.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			193,909.74	192,677.00	109,118.52	272,850.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			141,991.26	213,008.00	(65,561.96)	(46,690.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	100,000.00	0.00	100,000.00	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			(50,000.00)	(100,000.00)	0.00	(100,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			91,991.26	113,008.00	(65,561.96)	(146,690.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	966,161.48	966,161.48		966,162.00	0.52	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			966,161.48	966,161.48		966,162.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			966,161.48	966,161.48		966,162.00		
2) Ending Balance, June 30 (E + F1e)			1,058,152.74	1,079,169.48		819,472.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,058,152.74	1,079,169.48		819,472.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	320,807.00	391,935.00	41,983.85	218,500.00	(173,435.00)	-44.3%
Interest		8660	15,094.00	13,750.00	1,572.71	7,660.00	(6,090.00)	-44.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>335,901.00</b>	<b>405,685.00</b>	<b>43,558.56</b>	<b>226,160.00</b>	<b>(179,525.00)</b>	<b>-44.3%</b>
<b>TOTAL, REVENUES</b>			<b>335,901.00</b>	<b>405,685.00</b>	<b>43,558.56</b>	<b>226,160.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	65,325.87	64,696.00	38,379.45	88,176.00	(23,482.00)	-36.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>65,325.87</b>	<b>64,696.00</b>	<b>38,379.45</b>	<b>88,176.00</b>	<b>(23,482.00)</b>	<b>-36.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,271.03	12,085.00	7,472.96	18,175.00	(6,090.00)	-50.4%
OASDI/Medicare/Alternative		3301-3302	4,997.43	4,926.00	3,079.23	6,746.00	(1,820.00)	-36.9%
Health and Welfare Benefits		3401-3402	10,020.75	10,419.00	5,209.50	18,384.00	(7,965.00)	-76.4%
Unemployment Insurance		3501-3502	32.67	32.00	20.16	44.00	(12.00)	-37.5%
Workers' Compensation		3601-3602	1,201.99	1,184.00	706.23	1,623.00	(439.00)	-37.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>28,523.87</b>	<b>28,646.00</b>	<b>16,488.08</b>	<b>44,972.00</b>	<b>(16,326.00)</b>	<b>-57.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,000.00	4,500.00	1,520.00	4,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,000.00</b>	<b>4,500.00</b>	<b>1,520.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	5,300.00	5,400.00	2,700.00	5,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,260.00	86,935.00	50,030.99	127,300.00	(40,365.00)	-46.4%
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	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>93,060.00</b>	<b>94,835.00</b>	<b>52,730.99</b>	<b>135,200.00</b>	<b>(40,365.00)</b>	<b>-42.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>193,909.74</b>	<b>192,677.00</b>	<b>109,118.52</b>	<b>272,850.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>50,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(50,000.00)</b>	<b>(100,000.00)</b>	<b>0.00</b>	<b>(100,000.00)</b>		

# Average Daily Attendance

Form A—Average Daily Attendance (not applicable for JPAs)

The Average Daily Attendance (ADA) form, Form A, displays the ADA data for the Second Period (P-2) Report of Attendance (July 1–April 15); for the Annual Report of Attendance (July 1–June 30); and for the Local Control Funding Formula (LCFF) funded ADA. The data is key entered and should come from the Principal Apportionment reports, as applicable.

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,030.04	4,030.04	3,898.67	3,898.67	(131.37)	-3%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	4,030.04	4,030.04	3,898.67	3,898.67	(131.37)	-3%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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	0.98	0.98	0.98	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.98	0.98	0.98	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,030.04	4,030.04	3,899.65	3,899.65	(130.39)	-3%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

# Cash Flow Projections

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		7,148,863.00	6,340,198.00	4,476,408.00	6,175,836.00	4,364,252.00	3,778,677.00	10,555,077.00	10,330,616.00
<b>B. RECEIPTS</b>									
LCCF/Revenue Limit Sources									
8010-8019	Principal Apportionment	1,317,587.00	82,257.00	1,502,095.00	1,270,498.00	520,460.00	1,502,094.00	1,270,498.00	597,134.00
8020-8079	Property Taxes	150,557.00	689,105.00	9,469.00		272,234.00	7,462,202.00	1,859,535.00	951,068.00
Miscellaneous Funds									
8080-8099									
8100-8299	Federal Revenue	4,927.00	(4,927.00)	1,010,588.00	25,239.00	0.00	115,515.00	0.00	78,669.00
8300-8599	Other State Revenue	280,362.00	(47,143.00)	621,900.00	359,160.00	391,281.00	422,890.00	203,910.00	216,056.00
8600-8799	Other Local Revenue	28,739.00	228,417.00	2,739,535.00	208,080.00	360,660.00	1,135,955.00	409,462.00	466,610.00
Interfund Transfers In									
8910-8929									
All Other Financing Sources									
8930-8979		1,782,172.00	945,709.00	5,883,587.00	1,862,977.00	1,544,635.00	10,638,656.00	3,743,405.00	2,309,537.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries									
1000-1999		312,491.00	1,876,207.00	1,989,863.00	1,882,082.00	1,894,452.00	1,910,155.00	1,922,260.00	1,941,217.00
Classified Salaries									
2000-2999		24,163.00	372,653.00	641,688.00	796,067.00	773,895.00	760,034.00	750,273.00	828,785.00
Employee Benefits									
3000-3999		95,542.00	712,987.00	872,981.00	876,442.00	881,917.00	885,401.00	887,488.00	887,960.00
Books and Supplies									
4000-4999		120,016.00	401,096.00	195,919.00	111,762.00	95,569.00	50,328.00	70,200.00	145,934.00
Services									
5000-5999		152,855.00	856,695.00	538,826.00	423,761.00	212,821.00	314,263.00	340,993.00	596,294.00
Capital Outlay									
6000-6599						6,250.00			
Other Outgo									
7000-7499		5,280.00	(3,460.00)	(6,342.00)	5,930.00	1,948.00	(221.00)	(381.00)	4.00
Interfund Transfers Out									
7600-7629									
All Other Financing Uses									
7630-7699									
<b>TOTAL DISBURSEMENTS</b>		710,347.00	4,216,178.00	4,232,915.00	4,096,044.00	3,866,852.00	3,919,960.00	3,970,833.00	4,399,194.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury									
9111-9199		8,530.00							
Accounts Receivable									
9200-9299		3,597,910.00	1,165,139.00	211,774.00	237,055.00	1,722,221.00	14,303.00	17,605.00	0.00
Due From Other Funds									
9310		0.00							
9320	Stores	14,522.00	0.00	0.00	1,890.00	0.00	0.00	0.00	0.00
9330	Prepaid Expenditures	0.00	13,017.00	0.00	3,419.00	0.00	0.00	0.00	0.00
9340	Other Current Assets	114,503.00	(43,699.00)	(162,718.00)	3,548.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources									
9490		(5,357.00)							
<b>SUBTOTAL</b>		3,760,872.00	1,134,457.00	49,056.00	245,912.00	1,722,221.00	14,303.00	17,605.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable									
9500-9599		1,965,305.00	(272,222.00)	300.00	(197,063.00)	(14,421.00)	(43,401.00)	14,638.00	290,394.00
Due To Other Funds									
9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans									
9640		0.00							
Unearned Revenues									
9650		0.00	0.00	0.00	21,492.00	0.00	0.00	0.00	10,199.00
9690	Deferred Inflows of Resources	0.00							
<b>SUBTOTAL</b>		1,965,305.00	(272,222.00)	300.00	(175,571.00)	(14,421.00)	(43,401.00)	14,638.00	300,563.00
Nonoperating									
Suspending Clearing									
9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		(1,850,490.00)	1,406,679.00	48,756.00	421,483.00	1,736,642.00	57,704.00	2,967.00	(300,583.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(808,665.00)	(1,983,790.00)	1,699,428.00	(1,811,584.00)	(585,575.00)	6,776,400.00	(224,461.00)	(2,390,240.00)
<b>F. ENDING CASH (A + E)</b>		6,340,198.00	4,476,408.00	6,175,836.00	4,364,252.00	3,778,677.00	10,555,077.00	10,330,616.00	7,940,376.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>		7,940,376.00	4,879,609.00	7,553,731.00	5,352,557.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019	392,984.00	228,690.00	228,690.00	310,719.00	5,504,030.00		14,727,736.00	14,727,736.00
Principal Apportionment	8020-8079	44,911.00	5,311,052.00	1,586,322.00	2,148,611.00	11,820.00		20,496,886.00	20,496,886.00
Property Taxes	8080-8099							0.00	0.00
Miscellaneous Funds									
Federal Revenue	8100-8299	0.00	19,571.00	0.00	22,760.00	866,997.00		2,139,339.00	2,139,339.00
Other State Revenue	8300-8599	437,263.00	202,514.00	197,219.00	886,795.00	365,000.00		4,537,207.00	4,537,206.00
Other Local Revenue	8600-8799	210,225.00	846,704.00	157,809.00	107,809.00	50,000.00		6,948,005.00	6,948,005.00
Interfund Transfers In	8910-8929				20,000.00		0.00	20,000.00	20,000.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		1,085,383.00	6,608,531.00	2,170,040.00	3,496,694.00	6,797,847.00	0.00	48,869,173.00	48,869,172.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	1,913,593.00	1,928,048.00	1,904,493.00	2,237,249.00			21,712,110.00	21,712,110.00
Classified Salaries	2000-2999	812,110.00	788,013.00	814,751.00	1,272,925.00	270,000.00		8,905,337.00	8,905,338.00
Employee Benefits	3000-3999	908,026.00	890,522.00	892,166.00	892,853.00	69,000.00		9,753,285.00	9,753,284.00
Books and Supplies	4000-4999	92,582.00	82,963.00	71,736.00	1,241,652.00	25,000.00		2,704,757.00	2,704,757.00
Services	5000-5999	401,576.00	358,954.00	582,414.00	830,595.00	240,000.00		5,849,047.00	5,849,046.00
Capital Outlay	6000-6599							6,250.00	6,250.00
Other Outgo	7000-7499	(2,757.00)	(4,039.00)	(1,139.00)	(2,179.00)			(7,357.00)	(7,357.00)
Interfund Transfers Out	7600-7629				375,000.00			375,000.00	375,000.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		4,125,130.00	4,044,461.00	4,254,421.00	6,848,095.00	604,000.00	0.00	49,298,430.00	49,298,428.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299	2,262.00	50,907.00	22,213.00	(2,237,747.00)			1,295,904.00	1,295,904.00
Due From Other Funds	9310							0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00			1,890.00	1,890.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			16,436.00	16,436.00
Other Current Assets	9340	0.00	0.00	0.00	0.00			(208,226.00)	(208,226.00)
Deferred Outflows of Resources	9490							0.00	0.00
<b>SUBTOTAL</b>		2,262.00	50,907.00	22,213.00	(2,237,747.00)	0.00	0.00	1,106,004.00	1,106,004.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599	16,500.00	(67,271.00)	87,259.00	(2,390,413.00)			(610,395.00)	(610,395.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650	6,782.00	8,126.00	41,747.00	(276,027.00)			(187,691.00)	(187,691.00)
Deferred Inflows of Resources	9690							0.00	0.00
<b>SUBTOTAL</b>		23,282.00	(59,145.00)	129,006.00	(2,666,440.00)	0.00	0.00	(798,086.00)	(798,086.00)
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		(1,060,767.00)	110,052.00	(106,793.00)	428,693.00	0.00	0.00	1,904,090.00	1,904,090.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		4,879,609.00	2,674,122.00	(2,201,174.00)	(2,922,708.00)	6,193,847.00	0.00	1,474,833.00	(429,256.00)
<b>F. ENDING CASH (A + E)</b>		4,879,609.00	7,553,731.00	5,352,557.00	2,429,849.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								8,623,696.00	8,623,696.00

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
		July	August	September	October	November	December	January	February				
<b>A. BEGINNING CASH</b>		2,429,849.00	2,649,419.00	227,784.00	1,739,372.00	1,098,282.00	3,003,431.00	9,190,894.00	9,202,988.00				
<b>B. RECEIPTS</b>													
LCFF/Revenue Limit Sources													
Principal Apportionment	8010-8019	2,458,742.00	1,783,488.00	2,376,831.00	2,376,831.00	2,008,387.00	1,473,982.00	1,659,259.00	1,335,023.00				
Property Taxes	8020-8079	224,136.00	599,706.00	6,650.00		228,896.00	6,916,444.00	1,710,174.00	914,826.00				
Miscellaneous Funds	8080-8099												
Federal Revenue	8100-8299	2,160.00	(2,160.00)	0.00	11,065.00	0.00	16,807.00	0.00	34,490.00				
Other State Revenue	8300-8599	253,598.00	(42,643.00)	87,700.00	324,874.00	353,929.00	382,520.00	184,445.00	195,431.00				
Other Local Revenue	8600-8799	33,092.00	260,710.00	3,154,455.00	239,595.00	415,284.00	1,308,002.00	471,478.00	537,281.00				
Interfund Transfers In	8910-8929												
All Other Financing Sources	8930-8979	0.00							0.00				
<b>TOTAL RECEIPTS</b>		2,971,728.00	2,599,101.00	5,625,636.00	2,952,365.00	3,006,496.00	10,097,755.00	4,025,356.00	3,017,051.00				
<b>C. DISBURSEMENTS</b>													
Certificated Salaries	1000-1999	314,294.00	1,887,035.00	2,001,347.00	1,892,944.00	1,905,385.00	1,921,179.00	1,933,353.00	1,945,206.00				
Classified Salaries	2000-2999	24,305.00	374,846.00	645,445.00	800,753.00	778,450.00	764,508.00	754,689.00	817,070.00				
Employee Benefits	3000-3999	98,017.00	731,455.00	895,593.00	899,145.00	904,761.00	908,335.00	910,476.00	912,682.00				
Books and Supplies	4000-4999	102,176.00	341,474.00	166,796.00	95,149.00	81,363.00	42,847.00	59,765.00	115,978.00				
Services	5000-5999	165,183.00	925,791.00	582,284.00	457,939.00	229,985.00	339,609.00	368,495.00	545,104.00				
Capital Outlay	6000-6599					56,250.00	0.00						
Other Outgo	7000-7499			(6,342.00)	5,930.00	1,948.00	(221.00)	(381.00)	4.00				
Interfund Transfers Out	7600-7629												
All Other Financing Uses	7630-7699												
<b>TOTAL DISBURSEMENTS</b>		703,975.00	4,260,601.00	4,285,123.00	4,151,860.00	3,958,142.00	3,976,257.00	4,026,397.00	4,336,244.00				
<b>D. BALANCE SHEET ITEMS</b>													
<u>Assets and Deferred Outflows</u>													
Cash Not in Treasury	9111-9199												
Accounts Receivable	9200-9299	(77,521.00)	(1,001,675.00)	334,093.00	373,976.00	2,716,958.00	22,564.00	27,773.00	0.00				
Due From Other Funds	9310												
Stores	9320												
Prepaid Expenditures	9330												
Other Current Assets	9340												
Deferred Outflows of Resources	9490												
<b>SUBTOTAL</b>		(77,521.00)	(1,001,675.00)	334,093.00	373,976.00	2,716,958.00	22,564.00	27,773.00	0.00				
<u>Liabilities and Deferred Inflows</u>													
Accounts Payable	9500-9599	1,965,305.00	(272,222.00)	300.00	(197,063.00)	(144,316.00)	(44,391.00)	13,370.00	290,394.00				
Due To Other Funds	9610	5,357.00	30,682.00	162,718.00	12,634.00	4,479.00	990.00	1,268.00	10,189.00				
Current Loans	9640												
Unearned Revenues	9650												
Deferred Inflows of Resources	9690												
<b>SUBTOTAL</b>		1,970,662.00	(241,540.00)	163,018.00	(184,429.00)	(139,837.00)	(43,401.00)	14,638.00	360,583.00				
<b>Nonoperating</b>													
Suspense Clearing	9910												
<b>TOTAL BALANCE SHEET ITEMS</b>		(2,048,183.00)	(760,135.00)	171,075.00	558,405.00	2,856,795.00	65,965.00	13,135.00	(300,583.00)				
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		219,570.00	(2,421,635.00)	1,511,588.00	(641,090.00)	1,905,149.00	6,187,463.00	12,094.00	(1,619,776.00)				
<b>F. ENDING CASH (A + E)</b>		2,649,419.00	227,784.00	1,739,372.00	1,098,282.00	3,003,431.00	9,190,894.00	9,202,988.00	7,583,212.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>													

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>		7,583,212.00	5,400,886.00	9,037,957.00	8,112,149.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019	1,335,023.00	1,335,023.00	1,335,023.00	1,473,978.00			15,759,978.00	15,759,978.00
Principal Apportionment	8020-8079	43,275.00	5,041,127.00	1,718,205.00	3,081,626.00		(5,191,612.00)	20,485,065.00	20,485,066.00
Property Taxes	8080-8099	0.00	8,580.00	0.00	0.00	866,998.00		937,940.00	937,940.00
Miscellaneous Funds	8100-8299	399,925.00	183,182.00	178,392.00	1,237,727.00	365,000.00		4,104,080.00	4,104,080.00
Federal Revenue	8300-8599	242,065.00	974,943.00	181,710.00	0.00	181,710.00		8,000,325.00	8,000,325.00
Other State Revenue	8600-8799			0.00	20,000.00			20,000.00	20,000.00
Other Local Revenue	8910-8529			0.00	0.00			0.00	0.00
Interfund Transfers In									
All Other Financing Sources	8930-8579	2,020,288.00	7,542,855.00	3,413,330.00	5,813,331.00	1,413,708.00	(5,191,612.00)	49,307,388.00	49,307,389.00
<b>TOTAL RECEIPTS</b>		1,924,637.00	1,939,175.00	1,915,484.00	2,257,374.00			21,837,413.00	21,837,412.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1599	816,891.00	792,652.00	819,547.00	1,298,601.00	270,000.00		8,957,757.00	8,957,758.00
Classified Salaries	2000-2599	931,545.00	917,347.00	917,223.00	910,143.00	69,000.00		10,005,923.00	1,005,924.00
Employee Benefits	3000-3999	78,820.00	70,631.00	61,072.00	1,061,629.00	25,000.00		2,302,700.00	2,302,698.00
Books and Supplies	4000-4999	433,964.00	329,273.00	532,988.00	1,170,176.00	240,000.00		6,320,791.00	6,320,791.00
Services	5000-5999							56,250.00	56,250.00
Capital Outlay	6000-6599	(2,757.00)	(4,039.00)	(1,139.00)	(359.00)			(7,356.00)	(7,357.00)
Other Outgo	7000-7499				375,000.00			375,000.00	375,000.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699	4,183,101.00	4,045,039.00	4,245,175.00	7,072,564.00	604,000.00	0.00	49,848,478.00	40,848,476.00
<b>TOTAL DISBURSEMENTS</b>		3,569.00	80,310.00	35,043.00	(4,292,655.00)			(1,777,565.00)	
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	3,569.00	80,310.00	35,043.00	(4,292,655.00)			(1,777,565.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		3,569.00	80,310.00	35,043.00	(4,292,655.00)	0.00	0.00	(1,777,565.00)	
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599	16,500.00	(67,271.00)	87,259.00	(1,102,411.00)			545,454.00	
Due To Other Funds	9610	6,782.00	8,126.00	41,747.00	(142,335.00)			142,637.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		23,282.00	(59,145.00)	129,006.00	(1,244,746.00)	0.00	0.00	688,091.00	
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		(19,713.00)	139,455.00	(93,963.00)	(3,047,909.00)	0.00	0.00	(2,465,656.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(2,182,526.00)	3,637,271.00	(925,908.00)	(4,307,142.00)	809,708.00	(5,191,612.00)	(3,006,746.00)	8,458,913.00
<b>F. ENDING CASH (A + E)</b>		5,400,686.00	9,037,957.00	8,112,149.00	3,805,007.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								(576,897.00)	

# Every Student Succeeds Act Maintenance of Effort

**Form ESMOE—Every Student Succeeds Act Maintenance of Effort Expenditures**

This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized by the Every Student Succeeds Act. It is required for LEAs that received funding under covered programs, as indicated by having revenue account balances for applicable resource codes. The form must be completed and saved during the unaudited actuals period, if applicable, or a Fatal exception will display in the supplemental technical review checks. In all other periods, the form is optional and is provided for planning purposes only. For the unaudited actuals period, Form ESMOE extracts unaudited actual data. For the budget and interim periods, Form ESMOE extracts estimated actual and projected year totals data, respectively

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	49,298,428.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,066,623.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,606.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,250.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	375,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				383,856.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	129,734.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				46,977,683.00

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		3,996.91
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,753.50
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	47,963,580.41	11,895.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	47,963,580.41	11,895.46
B. Required effort (Line A.2 times 90%)	43,167,222.37	10,705.91
C. Current year expenditures (Line I.E and Line II.B)	46,977,683.00	11,753.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

# Indirect Cost Rate Worksheet

## Form ICR—Indirect Cost Rate Worksheet

The Indirect Cost Rate Worksheet, Form ICR, calculates a proposed restricted, fixed-with-carry-forward type of indirect cost rate for LEAs to use in recovering indirect costs from federal and state programs. The rate calculated from one year, once approved, is used to recover indirect costs in the second subsequent year (i.e., the rate calculated in the 2019-20 unaudited actuals will be used to recover indirect costs in 2020-21).

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,296,592.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 37,878,755.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.06%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,009,736.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,711,012.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	30,150.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	363,280.03
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,114,178.03
9. Carry-Forward Adjustment (Part IV, Line F)	106,048.91
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,220,226.94

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,390,691.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,129,518.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,296,791.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	54,666.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,606.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	700,439.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	346,868.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,631,439.97
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	538,347.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	45,091,365.97

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B19) 9.12%

**D. Preliminary Proposed Indirect Cost Rate**

**(For final approved fixed-with-carry-forward rate for use in 2022-23 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B19) 9.36%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,114,178.03</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>690,391.21</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.42%) times Part III, Line B19); zero if negative	<u>106,048.91</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.42%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>106,048.91</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>106,048.91</u>

Approved indirect cost rate: 10.42%  
Highest rate used in any program: 10.42%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3310	706,239.00	72,640.00	10.29%
01	4035	42,136.00	824.00	1.96%
01	6500	6,873,050.00	716,171.00	10.42%
01	7311	18,640.00	1,875.00	10.06%
13	5310	527,144.00	26,357.00	5.00%

# Multi-year Projections

Form MYP—Multi-year Projections

LEAs are required to submit, along with their budgets, multiyear (current and two subsequent fiscal years) projections for their General Fund[*County School Service Fund*]. Form MYP is available for use by all LEAs as an optional form.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	35,224,622.00	2.90%	36,245,044.00	2.20%	37,043,113.00
2. Federal Revenues	8100-8299	13,000.00	0.00%	13,000.00	0.00%	13,000.00
3. Other State Revenues	8300-8599	810,187.00	0.31%	812,712.00	0.27%	814,866.00
4. Other Local Revenues	8600-8799	6,947,814.00	15.15%	8,000,134.00	5.56%	8,444,760.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(6,740,222.00)	2.33%	(6,897,075.00)	7.17%	(7,391,747.00)
6. Total (Sum lines A1 thru A5c)		36,275,401.00	5.29%	38,193,815.00	1.96%	38,943,992.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,765,110.00		19,048,729.00
b. Step & Column Adjustment				327,619.00		333,108.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(44,000.00)		(14,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,765,110.00	1.51%	19,048,729.00	1.68%	19,367,837.00
2. Classified Salaries						
a. Base Salaries				5,621,482.00		5,706,938.00
b. Step & Column Adjustment				70,456.00		71,149.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				15,000.00		(15,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,621,482.00	1.52%	5,706,938.00	0.98%	5,763,087.00
3. Employee Benefits	3000-3999	7,822,166.00	3.41%	8,089,007.00	9.75%	8,877,645.00
4. Books and Supplies	4000-4999	1,611,223.00	12.05%	1,805,340.00	-14.62%	1,541,447.00
5. Services and Other Operating Expenditures	5000-5999	3,359,949.00	25.68%	4,222,676.00	4.47%	4,411,524.00
6. Capital Outlay	6000-6999	6,250.00	0.00%	6,250.00	0.00%	6,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	19,000.00	0.00%	19,000.00	0.00%	19,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(817,867.00)	0.00%	(817,867.00)	0.00%	(817,867.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
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)		36,762,313.00	4.60%	38,455,073.00	2.83%	39,543,923.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(486,912.00)		(261,258.00)		(599,931.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,217,791.00		7,730,879.00		7,469,621.00
2. Ending Fund Balance (Sum lines C and D1)		7,730,879.00		7,469,621.00		6,869,690.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	16,000.00		16,000.00		16,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	490,000.00		490,000.00		490,000.00
d. Assigned	9780	2,073,509.00		1,386,043.00		1,404,827.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,151,370.00		5,577,578.00		4,958,863.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,730,879.00		7,469,621.00		6,869,690.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,151,370.00		5,577,578.00		4,958,863.00
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)						
		5,151,370.00		5,577,578.00		4,958,863.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - Certificated staff for Virtual Learning due to the pandemic was decreased in 21-22 & 22-23 ; B2d - Add Custodian subs due to pandemic.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,126,339.00	-56.50%	924,940.00	0.00%	924,940.00
3. Other State Revenues	8300-8599	3,727,019.00	-11.69%	3,291,368.00	-3.40%	3,179,557.00
4. Other Local Revenues	8600-8799	191.00	0.00%	191.00	0.00%	191.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,740,222.00	2.33%	6,897,075.00	7.17%	7,391,747.00
6. Total (Sum lines A1 thru A5c)		12,593,771.00	-11.75%	11,113,574.00	3.44%	11,496,435.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,947,000.00		2,788,683.00
b. Step & Column Adjustment				51,748.00		52,653.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(210,065.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,947,000.00	-5.37%	2,788,683.00	1.89%	2,841,336.00
2. Classified Salaries						
a. Base Salaries				3,283,856.00		3,250,820.00
b. Step & Column Adjustment				41,048.00		39,746.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(74,084.00)		(145,239.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,283,856.00	-1.01%	3,250,820.00	-3.25%	3,145,327.00
3. Employee Benefits	3000-3999	1,931,118.00	-0.74%	1,916,917.00	5.42%	2,020,879.00
4. Books and Supplies	4000-4999	1,093,534.00	-54.52%	497,358.00	2.00%	507,305.00
5. Services and Other Operating Expenditures	5000-5999	2,489,097.00	-15.71%	2,098,114.00	2.00%	2,140,078.00
6. Capital Outlay	6000-6999	0.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	791,510.00	0.00%	791,510.00	0.00%	791,510.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,536,115.00	-9.12%	11,393,402.00	0.90%	11,496,435.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		57,656.00		(279,828.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		222,172.00		279,828.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		279,828.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	279,828.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		279,828.00		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)
<b>E. AVAILABLE RESERVES</b>						
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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - Certificated support staff was funded by the one time Learning Loss Mitigation Funds. These funds have been removed in 2021-22 & 2022-23; B2d -Certificated staff was reduced for Professional Development by using the Learning Loss Mitigation Funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	35,224,622.00	2.90%	36,245,044.00	2.20%	37,043,113.00
2. Federal Revenues	8100-8299	2,139,339.00	-56.16%	937,940.00	0.00%	937,940.00
3. Other State Revenues	8300-8599	4,537,206.00	-9.55%	4,104,080.00	-2.67%	3,994,423.00
4. Other Local Revenues	8600-8799	6,948,005.00	15.15%	8,000,325.00	5.56%	8,444,951.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
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)		48,869,172.00	0.90%	49,307,389.00	2.30%	50,440,427.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,712,110.00		21,837,412.00
b. Step & Column Adjustment				379,367.00		385,761.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(254,065.00)		(14,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,712,110.00	0.58%	21,837,412.00	1.70%	22,209,173.00
2. Classified Salaries						
a. Base Salaries				8,905,338.00		8,957,758.00
b. Step & Column Adjustment				111,504.00		110,895.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(59,084.00)		(160,239.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,905,338.00	0.59%	8,957,758.00	-0.55%	8,908,414.00
3. Employee Benefits	3000-3999	9,753,284.00	2.59%	10,005,924.00	8.92%	10,898,524.00
4. Books and Supplies	4000-4999	2,704,757.00	-14.86%	2,302,698.00	-11.03%	2,048,752.00
5. Services and Other Operating Expenditures	5000-5999	5,849,046.00	8.07%	6,320,790.00	3.65%	6,551,602.00
6. Capital Outlay	6000-6999	6,250.00	800.00%	56,250.00	0.00%	56,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	19,000.00	0.00%	19,000.00	0.00%	19,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(26,357.00)	0.00%	(26,357.00)	0.00%	(26,357.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		49,298,428.00	1.12%	49,848,475.00	2.39%	51,040,358.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(429,256.00)		(541,086.00)		(599,931.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,439,963.00		8,010,707.00		7,469,621.00
2. Ending Fund Balance (Sum lines C and D1)		8,010,707.00		7,469,621.00		6,869,690.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	16,000.00		16,000.00		16,000.00
b. Restricted	9740	279,828.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	490,000.00		490,000.00		490,000.00
d. Assigned	9780	2,073,509.00		1,386,043.00		1,404,827.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,151,370.00		5,577,578.00		4,958,863.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,010,707.00		7,469,621.00		6,869,690.00

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,151,370.00		5,577,578.00		4,958,863.00
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)		5,151,370.00		5,577,578.00		4,958,863.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.45%		11.19%		9.72%
<b>F. RECOMMENDED RESERVES</b>						
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		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,898.67		3,998.00		4,033.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		49,298,428.00		49,848,475.00		51,040,358.00
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)		49,298,428.00		49,848,475.00		51,040,358.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,478,952.84		1,495,454.25		1,531,210.74
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,478,952.84		1,495,454.25		1,531,210.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# Special Education Revenue Allocations Setup

## Form SEAS—Special Education Revenue Allocations Setup

Form SEAS is used primarily as a tool for SELPA Administrative Units in selecting which SELPA to work on. It must be completed before using Form SEA and/or the Special Education MOE reports (i.e., forms SEMA, SEMAI, and SEMB). Upon opening the form, the software will automatically display, at the bottom of the screen, the SELPA(s) associated with the LEA set in the Preferences screen. To select a SELPA, type in the Selected SELPA box the applicable two-digit ID from the list, then save and close the form. There is no other key entry allowed in this form.

Current LEA: 19-64659-0000000 La Canada Unified		
Selected SELPA: DJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DJ	Foothill	

# Special Education Maintenance of Efforts Reports (A)

Form SEMA comparing the 2019–20 actual expenditures with the comparison year's actual expenditures

The form SEMA is to determine whether an LEA meets the federal compliance test for the LEA MOE. Failure on the part of an LEA to meet the LEA MOE compliance test results in the CDE invoicing the LEA for the amount of the failure. The LEA will have to pay the invoice from a non-federal fund source from the current fiscal year

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	171,559.00	0.00	0.00	0.00	128,524.00	2,395,513.00		2,695,596.00
2000-2999	Classified Salaries	65,624.00	0.00	0.00	0.00	84,838.00	2,175,550.00		2,326,012.00
3000-3999	Employee Benefits	79,933.00	0.00	0.00	0.00	55,283.00	1,394,140.00		1,529,356.00
4000-4999	Books and Supplies	320.00	0.00	0.00	0.00	500.00	58,743.00		59,563.00
5000-5999	Services and Other Operating Expenditures	4,580.00	0.00	0.00	0.00	28,997.00	1,577,900.00		1,611,477.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	322,016.00	0.00	0.00	0.00	298,142.00	7,601,846.00	0.00	8,222,004.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	788,811.00		788,811.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	788,811.00	0.00	788,811.00
	<b>TOTAL COSTS</b>	<b>322,016.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>298,142.00</b>	<b>8,390,657.00</b>	<b>0.00</b>	<b>9,010,815.00</b>
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	171,559.00	0.00	0.00	0.00	128,524.00	2,356,543.00		2,656,626.00
2000-2999	Classified Salaries	65,624.00	0.00	0.00	0.00	67,386.00	1,659,267.00		1,792,277.00
3000-3999	Employee Benefits	79,933.00	0.00	0.00	0.00	53,618.00	1,244,292.00		1,377,843.00
4000-4999	Books and Supplies	320.00	0.00	0.00	0.00	500.00	58,356.00		59,176.00
5000-5999	Services and Other Operating Expenditures	4,580.00	0.00	0.00	0.00	17,240.00	1,518,979.00		1,540,799.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	322,016.00	0.00	0.00	0.00	267,268.00	6,837,437.00	0.00	7,426,721.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	716,171.00		716,171.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	716,171.00	0.00	716,171.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>322,016.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>267,268.00</b>	<b>7,553,608.00</b>	<b>0.00</b>	<b>8,142,892.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)								542.00
	<b>TOTAL COSTS</b>								<b>8,143,434.00</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	50,000.00		50,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								542.00
	<b>TOTAL COSTS</b>								<b>5,238,773.00</b>
									<b>5,289,315.00</b>

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>		168,191.09	0.00	0.00	0.00	130,686.04	42,707.80	2,330,872.98		369
1000-1999	Certificated Salaries	68,905.58	0.00	0.00	0.00	105,259.70	0.00	2,285,501.78		2,672,457.91
2000-2999	Classified Salaries	92,224.60	0.00	0.00	0.00	56,157.80	15,789.29	1,409,283.28		2,459,667.06
3000-3999	Employee Benefits	222.96	0.00	0.00	0.00	299.00	0.00	43,407.84		1,575,454.97
4000-4999	Books and Supplies	4,212.50	0.00	0.00	0.00	28,766.98	1,619,218.74	156,766.64		43,929.80
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,808,964.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	333,756.73	0.00	0.00	0.00	323,169.52	1,677,715.83	6,225,832.52	0.00	8,560,474.60
7310	Transfers of Indirect Costs	5,350.29	0.00	0.00	0.00	0.00	0.00	511,598.74		516,949.03
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,260,700.42	0.00	0.00	0.00	0.00	0.00	0.00		1,260,700.42
	Total Indirect Costs	5,350.29	0.00	0.00	0.00	0.00	0.00	511,598.74	0.00	516,949.03
	TOTAL COSTS	339,107.02	0.00	0.00	0.00	323,169.52	1,677,715.83	6,737,431.26	0.00	9,077,423.63
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	37,652.76		37,652.76
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	18,034.88	0.00	552,299.18		570,334.06
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	1,733.72	0.00	153,295.56		155,029.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	11,757.98	47,099.00	2,709.02		61,566.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	31,526.58	47,099.00	745,956.52	0.00	824,582.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	42,414.90		42,414.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	42,414.90	0.00	42,414.90
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	31,526.58	47,099.00	788,371.42	0.00	866,997.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									866,997.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	188,191.09	0.00	0.00	0.00	130,686.04	42,707.80	2,293,220.22		2,634,805.15
2000-2999	Classified Salaries	68,905.58	0.00	0.00	0.00	87,224.82	0.00	1,733,202.60		1,889,333.00
3000-3999	Employee Benefits	92,224.60	0.00	0.00	0.00	56,424.08	15,789.29	1,255,987.72		1,420,425.69
4000-4999	Books and Supplies	222.96	0.00	0.00	0.00	299.00	0.00	43,407.84		43,929.80
5000-5999	Services and Other Operating Expenditures	4,212.50	0.00	0.00	0.00	17,009.00	1,572,119.74	154,057.62		1,747,398.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	333,756.73	0.00	0.00	0.00	291,642.94	1,630,616.83	5,479,876.00	0.00	7,735,892.50
7310	Transfers of Indirect Costs	5,350.29	0.00	0.00	0.00	0.00	0.00	469,183.84		474,534.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)									
	Total Indirect Costs	5,350.29	0.00	0.00	0.00	0.00	0.00	469,183.84	0.00	1,260,700.42
	TOTAL BEFORE OBJECT 8980	339,107.02	0.00	0.00	0.00	291,642.94	1,630,616.83	5,949,059.84	0.00	8,210,426.63
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
<b>TOTAL COSTS</b>										
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	141,966.92	0.00		141,966.92
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	141,966.92	0.00	0.00	141,966.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	141,966.92	0.00	0.00	141,966.92
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
<b>TOTAL COSTS</b>										

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

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**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

**IMPORTANT NOTE:** Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	_____	0.00
Maximum available for MOE reduction (50% of increase in funding)	_____	0.00 (a)
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____	0.00 (b)

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b). Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____	0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


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**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	9,010,815.00		
b. Less: Expenditures paid from federal sources	867,381.00		
c. Expenditures paid from state and local sources	8,143,434.00	9,471,127.05	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,260,700.42)	
Comparison year's expenditures, adjusted for MOE calculation		8,210,426.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,143,434.00	8,210,426.63	(66,992.63)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	9,010,815.00		
b. Less: Expenditures paid from federal sources	867,381.00		
c. Expenditures paid from state and local sources	8,143,434.00	9,471,127.05	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,260,700.42)	
Comparison year's expenditures, adjusted for MOE calculation		8,210,426.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,143,434.00	8,210,426.63	
d. Special education unduplicated pupil count	369.00	392.00	
e. Per capita state and local expenditures (A2c/A2d)	22,068.93	20,944.97	1,123.96

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

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**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps.	Comparison Year	Difference
	FY 2020-21	FY 2019-20	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,289,315.00	5,490,823.69	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		5,490,823.69	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,289,315.00	5,490,823.69	(201,508.69)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2020-21	FY 2019-20	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	5,289,315.00	5,490,823.69	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		5,490,823.69	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,289,315.00	5,490,823.69	
b. Special education unduplicated pupil count	369	392	
c. Per capita local expenditures (B2a/B2b)	14,334.19	14,007.20	326.99

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

**Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.**

Mark Evans  
Contact Name

818-952-8380  
Telephone Number

Associate Superintendent of Business and Administration Services  
Title

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Email Address



# Summary of Interfund Activities

## Form SIAI—Summary of Interfund Activities—Projected Year Totals

The Summary of Interfund Activities, Form SIAI, is for reconciling the interfund activities of the district[COE]. Upon selecting the form, the software will automatically generate this report. The Technical Review will check for any imbalance of interfund activities

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	(26,357.00)				
Other Sources/Uses Detail					20,000.00	375,000.00		
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	26,357.00	0.00				
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					250,000.00	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	20,000.00		
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								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					125,000.00	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	100,000.00		
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								
Fund Reconciliation						0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>26,357.00</b>	<b>(26,357.00)</b>	<b>495,000.00</b>	<b>495,000.00</b>		

# Technical Review Check

SACS2020ALL Financial Reporting Software - 2020.2.0  
2/25/2021 9:32:09 AM

19-64659-0000000

Second Interim  
2020-21 Projected Totals  
Technical Review Checks

La Canada Unified

Los Angeles County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.