



EAST SIDE HIGH SCHOOL DISTRICT *Silicon Valley*

Preparing every student to thrive in a global society.

2020-21 First Interim Financial Report



Chris Jew, Associate Superintendent of Business Services and
Silvia Pelayo, Director of Finance

December 15, 2020



EAST SIDE UNION HIGH SCHOOL DISTRICT

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Every student graduates prepared for college and career empowered to transform and thrive in a global society.

Mission

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.



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East Side Union High School District 2020-21 First Interim Report Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) First Interim Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

The next Board information session on the budget will be held on or before February 2020. At that time, the Governor's 2021-22 budget proposal will be known. The next financial report will be the Second Interim Report for the period ending January 31, 2021 and will be presented at a March Board meeting.

State Budget Update

The First Interim Report for 2020-21 reflects activity through October 31, 2020. For 2020-21, the Governor's Budget provided a Proposition 98 guarantee of \$70.9 billion, a decrease of \$6.7 billion from the previous level. The Governor's 2020-21 Budget continues to include funding to fully implement Local Control Funding Formula (LCFF).

The statutory cost-of-living (COLA) for 2020-21 is 2.31%, but is suspended for the Local Control Funding (LCFF) in the enacted State budget as well as for all other eligible programs.

Given the uncertain trajectory of the coronavirus, the State Budget includes a hold harmless for the purpose of calculating the apportionment in the 2020-21 fiscal year such that average daily attendance (ADA) shall be based on the 2019-20 year.

The Enacted State Budget maintains the LCFF at its 2019-20 levels – meaning the LCFF is neither cut by the May Revision's proposed 10% nor is it increased by the 2.31% statutory COLA.

Instead of imposing cuts to the LCFF, K-12 apportionment deferrals totaling approximately \$12 billion are in place. The State Budget provides that any new federal funds that materialize will be used to restore a portion of the deferrals, to the extent that federal provisions allow.

ESUHSD 2020-21 Fiscal Overview

In June, when the district adopted its 2020-21 multi-year budget, the District's budget for 2020-21 was projecting a \$25.3 million deficit. In order to address the budget shortfall and provide a positive budget forecast, the Board approved a resolution to reduce expenditures in 2021-22 by \$58.3 million. The reductions were planned as reductions in force (RIF) which totaled 435 FTEs in FY 2021-22 in order to provide a positive budget.

With the current COVID-19 pandemic crisis, the District also benefited from receiving additional one-time Learning Loss Mitigation funds totaling \$14,493,249.

The District's 45 Day Budget Update was presented to the Board in August, revising revenue projections to account for the proposed 10% cuts that did not materialize and the newly added Learning Loss Mitigation Funds.

The other notable changes since budget adoption involves the beginning fund balance for 2020-21. The 2019-20 unaudited actuals combined ending fund balance totaled \$42,893,909. The 2019-20 combined ending fund balance was estimated to be \$39,153,938 at the 2020-21 Budget adoption. A difference of \$3,739,971.

With the current pandemic, Executive Order N-26-20 provides a hold harmless provision on LCFF funding for the current year. Executive Order N-26-20 provides average daily attendance (ADA) protection in 2019–20 by amending the calendar used to determine the period for Second Principal Apportionment (P-2) and the Annual Apportionment (P-Annual). In fact, both P-2 and P-Annual concluded by February 29, 2020. Education Code Section (EC §) 43502(b) requires the California Department of Education to use actual attendance reported at the 2019–20 P-2 and P-Annual reporting periods as the basis for funding in 2020–21, and this includes all programs funded on an ADA-basis such as the Mandate Block Grant and the Lottery. Attendance for 2020–21 is not collected by the state, so ADA protection extends to 2021–22.

The adopted budget had projected an October CBEDS enrollment count of 22,421. The District’s preliminary 2020-21 CBEDS enrollment increased by 79 students, up to 22,500 (excluding county COE). The increase in projected enrollment for 2020-21 does not have a material impact on LCFF funding for 2020-21. Education Code provides financial safeguards for districts to be funded in the budget year at their higher P2 ADA level in the event a district’s enrollment declines in consecutive years. The addition enrollment will have a greater impact on the LCFF funding in 2021-22 and subsequent years based on the initial enrollment projections.

Deficit Spending

The District is not projecting to deficit spend in 2020-21 due to the ability of leveraging the one-time Learning Loss Mitigation funds. The deficit spending is now pushed from the 2020-21 year to 2021-22 and projects to escalate if reductions are not made over the next few years with continued demands on the budget which include higher pension costs for employees, increasing health and benefit cost, declining enrollment, higher special education, and food services costs which all continue to adversely impact the District’s budget. The estimated deficit for 2021-22 is projected to be \$10.6 million.

Revenue Summary

The District’s projected revenues at First Interim total \$305 million and represents a \$1.7 million decrease since Revised 45 Day Budget. The net decrease was the result of a few adjustments. The first adjustment was a decrease in the unrestricted LCFF revenue. This was a decrease of approximately \$400,000 due to a drop in the Unduplicated Pupil Count by 1%. The next adjustment was a reduction in Federal Entitlements for Title I, II, and III, totaling approximately \$841,000. The last adjustment was to Local revenue totaling a net decrease of \$391,963 due to lower projected Lease of Facility rental income and a slight increase in Redevelopment revenue.

Local Control Funding Formula (LCFF)

The enacted State Budget continues to fully implement the LCFF in 2020-21. The Local Control Funding model provides a base grant per pupil across the four grade spans (i.e. K-3, 4-6, 7-8, and 9-12). For ESUHSD, our 2020-21 combined base grants total \$10,950 per ADA. Included is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English Language Learners, and Foster Youth. There is also an additional concentration grant for eligible students exceeding 55% of enrollment. The District is not currently eligible to receive any concentration funding. At First Interim, the District’s estimated enrollment for targeted eligible students totals almost 49.14%, down from 50.32% estimated in the 2020-21 Adopted budget.

Expenditure Summary

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the district.

The District's projected expenses (not including Other Uses) at First Interim total \$297.2 million and represent a \$1.2 million decrease since the Revised 45 Day Budget. A summary of changes for specific expenditure categories is presented below.

Certificated and Classified Salaries

There were no significant changes in variances within the expenditure categories for Certificated and Classified Salaries for the reporting period ending October 31, 2020. Due to receiving the Learning Loss Mitigation Funds, the only changes reflect transferring some salaries from the Unrestricted budget to the Restrict budget where the Learning Loss Mitigation Funds are tracked. The only other minor changes were due primarily to projected savings from current unfilled positions, and other positions that have been reorganized. Certificated and classified salaries decreased by a total of \$1.2 million.

Employee Benefits

In the area of Employee Benefits, there was a significant decrease of \$3.7 million since Revised 45 Day Budget. Due to the closing 2019-20 fund balance in Fund 68 (Self Insurance Health Benefit Fund), this fund will cover an additional \$2 million from current year health benefit cost for the General Fund. The other portion of the decrease was mainly attributable to adjustments made for current unfilled positions.

Books, Supplies, and Contracted Services

In the category of Books and Supplies and Operations and Contracted Services, there was an increase of approximately \$4.3 million. This is mainly due to budgeting expenditures account for the one time Learning Loss Mitigation Funds, and some savings from the Transportation.

Capital Outlay

In the category of Capital Outlay, there was a decrease in expenditures totaling \$111,000.

Other Outgo

In the category of Other Outgo, there was a total \$274,000 increase mainly due to an increase in the transfer costs to alternative education programs.

There were no other significant changes in the other expense categories.

Ending Balance Summary

At First Interim, the District projects an ending fund balance of approximately \$49.5 million for FY 2020-21. This amount represents an increase of \$640,354 since Revised 45 Day Budget and the 2019-20 Unaudited Actuals.

The State requires a District our size to maintain an ending reserve equal to three percent of total expenditures and other uses. At First Interim, the District’s 3% reserve equals \$8.96 million.

The district’s components of the ending fund balance are as follows:

Components of Ending Fund Balance

Revolving Cash	\$ 2,500
Stores	\$ 207,176
Economic Uncertainty 3%	\$ 8,960,790
Legally Restricted (Categorical)	\$ 5,087,438
Designated Reserve – LCAP	\$ 2,368,983
Designated Reserve – Site Carryover	\$ 0
Designated Reserve – Budget Balancing	<u>\$ 32,892,000</u>

Total Ending Fund Balance **\$ 49,520,215**

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of October 31, the projected restricted general fund carry-over is \$5.09 million.

Child Nutrition Fund 61/Other Funds

The Adopted budget indicated that the District’s cafeteria fund is projected to have a deficit of \$2,501,815. At First Interim, the deficit is estimated to decrease by \$1,118,318 to \$1,383,497.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District’s unrestricted general fund. The District’s LCAP budget provides supplemental services to the District’s English Language Learners, economically disadvantaged, migrant education students throughout the District, and Foster Youths. The Local Control Accountability Plan augments and provides supplemental support services for counseling, common core math, class size reduction, A-G Credit Recovery, and other programs and services. The LCFF (supplemental) revenue is projected to be \$20,432,742. In addition, the program is carrying over \$2,368,983 from the prior year. The total supplemental expenditures budget for 2020-21 totals \$21.02 million.

Multi-Year Financial Projection

The 2020-21 Multi-Year Financial Projection (MYFP) at First Interim reflects the District being able to maintain its 3% District mandated reserve in 2020-21 through FY 2022-23 after proposed reductions are made in 2021-22. The District's multi-year budget for 2020-21, the second year (2021-22) now projects a \$12.5 deficit. In order to address the budget shortfall and to provide a positive budget forecast, the Board approved a resolution to reduce expenditures in 2021-22. The projected amount totals \$19.25 million. The planned reductions have already been adjusted in the District's budget forecast and would encompass a reduction in force (RIF) totaling 140 FTEs in 2021-22.

The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and CalPERS contribution rates increases, enrollment fluctuations, and other variables. Any salary adjustments yet to be negotiated are not factored at this time. All of this and any other changes in revenues and expenditures, will have an impact on the ending fund balance projected at this time. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as encroachment from special education.

Multi-Year Financial (with RIF as/of First Interim) Projection Summary for the General Fund:

Year 1: 2020-2021 - COMBINED GENERAL FUND * First Interim Multi-Year Projection

Savings	Revenue	Expense	Balance	Require 3% Reserve	How much is the District Deficit Spending?
What is left in the bank from last year?	How much is expected to come in?	How much money will be spent this year?	Do we have money left in the bank to meet 3% Reserve?		
\$ 42,893,910	+ \$ 305,319,318	- \$ 298,693,012	= \$ 49,520,216	\$ 8,960,790	\$ -
				Restricted Reserve Balance	
				\$ 5,087,438	

Year 2: 2021-2022 - COMBINED GENERAL FUND * First Interim Multi-Year Projection

Savings	Revenue	Expense	Balance	Require 3% Reserve	How much is the District Deficit Spending?
What is left in the bank from last year?	How much is expected to come in?	How much money will be spent this year?	Do we have money left in the bank to meet 3% Reserve?		
\$ 49,520,216	+ \$ 279,774,487	- \$ 292,240,099	= \$ 37,054,604	\$ 8,767,203	\$ (12,465,612)
		(\$19,250,000) Ongoing Reductions		Restricted Reserve Balance	
				\$ 3,192,754	

Year 3: 2022-2023 - COMBINED GENERAL FUND * First Interim Multi-Year Projection

Savings	Revenue	Expense	Balance	Require 3% Reserve	How much is the District Deficit Spending?
What is left in the bank from last year?	How much is expected to come in?	How much money will be spent this year?	Do we have money left in the bank to meet 3% Reserve?		
\$ 37,054,604	+ \$ 276,213,886	- \$ 302,052,399	= \$ 11,216,091	\$ 9,061,572	\$ (25,838,513)
		(\$19,250,000) Ongoing Reductions		Restricted Reserve Balance	
				\$ 1,393,946	



Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending October 31, 2020. This certification reflects that the District will end this year and the next 2 years with a positive ending fund balance contingent upon Reduction in Force actions totaling \$19.25 million.

The Governor is expected to release his 2021-22 budget in early January. Now that the LCFF has been fully implemented and the LCFF Gap has been eliminated, any revenue changes with LCFF will be a factor of the State approved COLA.

With the current pandemic crisis and how it has impacted education and the economy, there are still several unknowns as of this time. Although the news coming out of Sacramento is encouraging, the District continues to be plagued by increasing costs related to declining enrollment, increased STRS and PERS pension contributions, increased special education and health benefits costs. It is estimated that the cost increases related to these items are growing at a faster rate than new revenues coming into the district. As a result, deficit spending is still projected and is estimated to total \$36 million over the next three years if no reductions are made going into 2021-22. The District's first interim budget with proposed reductions in force leaves little margin for error or possible recession, therefore, the amount proposed for RIF could increase rapidly and reductions could be required more immediately as a result.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will work with its stakeholders to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget in an effort to avoid a RIF. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen our District.

On behalf of the Superintendent, a special thanks is extended to our Governing Board, Staff, Students, Parents and stakeholders for their continued support!

SECTION 1

2020-21 District Budget Assumptions Update and Comparative Analysis

**EAST SIDE UNION HIGH SCHOOL DISTRICT
2020 / 21 First Interim - Budget Assumptions**

Description	2020 / 21	2020 / 21
	Revised Budget	First Interim
Based on SSC Dartboard		
Statutory COLA	2.31%	2.31%
Base Grant Proration Factor	-2.31%	-2.31%
Effective Change in LCFF	0.00%	0.00%
Add-on, Economic Recovery Target (ERT) & Minimum State Aid MSA Prorated Factor	0.00%	0.00%
LCFF Target Base	9,329	9,329
LCFF CTE	243	243
LCFF Unduplicated Count Percentage	50.13%	49.14%
LCFF Entitlement	238,238,096	237,837,610
LCFF Entitlement PER ADA	10,969	10,950
Lottery per ADA - Unrestricted	150	150
- Restricted	3,313,005	3,294,508
	49	49
	1,082,248	1,025,716
Mandate Cost Block Grant per ADA	62	62
	1,330,664	1,330,730
Title I	4,576,328	4,101,757
Elementary and Secondary School Emergency Relief Fund (ESSER)	3,389,212	3,389,212
Government Emergency Ed Relief (GEER)	1,060,817	1,085,626
Coronavirus Relief Fund (CRF)	11,295,567	11,391,884
Title II	379,959	456,213
Title IV	564,357	319,611
ESSA Comprehensive Supp & Improv	377,268	695,576
Career Technical Incentive	1,111,103	548,672
K-12 Strong Workforce (SWP)	668,632	969,507
Prop 98 Learning Loss Mitigation Funds	2,042,816	2,015,739
Use of Facilities Rental	1,076,000	576,000
Enrollment (CBEDS) Projected with NPS and Post Seniors	22,677	22,746
Projected Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program	21,483	21,484
	236	236
Salary Step and Column % Increases:		
Certificated	1.50%	1.50%
Classified	2.00%	2.00%
Management	1.50%	1.50%
Salary Increases for Certificated & Classified	3.00%	3.00%
Decrease Teacher FTEs due to Enrollment Changes	(4.2 FTEs)	(4.2 FTEs)
Reduction In Force Strategy		
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)
Projected Savings with RIF		
Budgetary Reductions		
10% Discretionary Budget Reduction	(1,018,294)	(1,018,294)
Transfer the Cost of 1 Certificated Staff Development Day to Title I	(914,889)	(802,472)
Transfer Expenditures to the Bond Program	(1,294,551)	(1,294,551)
Estimated SERP Savings	(3,685,227)	(3,685,227)
Projected Savings for Distance Learning	(3,121,191)	(3,121,191)
Savings in COE Costs for Special Ed	(1,587,304)	(1,096,714)
Benefits:		
STRS	16.15%	16.15%
PERS	20.70%	20.70%
Medicare	1.45%	1.45%
OASDI	6.20%	6.20%
Workers' Comp	1.9390%	1.9472%
Unemployment Insurance	0.05%	0.05%
Health & Welfare Increase	6.00%	6.00%
SERP Annuity	2,293,560	2,085,805
SERP Incentive		
OPEB Paid by Fund 71	3,500,000	3,500,000
Medical Benefits Expenses to Self Insurance Fund, F68 (one time)	(2,000,000)	(4,000,000)
Add Back Medical Benefits Expense in General Fund	7,000,000	7,000,000
Operations:		
Utilities / Communication Rates Increase	10%	10%
Properties / Liabilities Insurance Rates Increase	8%	8%
Board Election Cost	823,000	823,000
OPEB Debt Payment	2,275,529	2,275,529
Contributions:		
Contribution from Restricted Local Funds		
Contribution to Special Ed	(45,436,349)	(44,421,467)
Contribution to Restricted Routine Maintenance:		
From Unrestricted General Fund	(5,715,599)	(3,844,551)
From Redevelopment Funds	(2,984,401)	(4,255,449)
Total Contribution to Restricted Routine Maintenance	(8,700,000)	(8,100,000)
Fund Transfers In/(Out):		
Transfer from (to) General Reserve (F17)	0	0
Transfer to Child Development Fund (F12)	0	0
Transfer to Child Nutrition Services (F61)	(2,501,815)	(1,383,497)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)

**East Side Union High School District
General Fund 2020 / 21 First Interim**

Categories	2020/21 Revised Budget			2020/21 First Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	238,238,096	-	238,238,096	237,837,610	-	237,837,610	(400,486)
Federal	-	28,787,287	28,787,287	-	27,946,230	27,946,230	(841,057)
Other State	4,698,822	18,953,154	23,651,976	4,680,391	18,894,877	23,575,268	(76,708)
Local	9,814,890	6,537,283	16,352,173	9,105,699	6,854,511	15,960,210	(391,963)
Total Revenues	252,751,808	54,277,724	307,029,532	251,623,700	53,695,618	305,319,318	(1,710,214)
Expenditures							
Certificated Salaries	106,552,228	25,379,987	131,932,215	104,362,070	26,093,828	130,455,898	(1,476,317)
Classified Salaries	21,315,255	11,234,549	32,549,804	20,019,819	12,031,280	32,051,099	(498,705)
RIF Budget Reduction			-			-	-
Employee Benefits	54,342,553	29,970,656	84,313,209	50,153,405	30,387,915	80,541,320	(3,771,889)
Books & Supplies	1,207,664	4,196,745	5,404,409	1,039,821	7,371,482	8,411,303	3,006,894
Operation & Contracted Services	20,524,568	12,223,837	32,748,405	17,615,635	16,436,604	34,052,239	1,303,834
Capital Outlay	6,000	200,906	206,906	6,000	89,801	95,801	(111,105)
Other Outgo & ROC/P Transfer	3,821,636	5,809,649	9,631,285	3,774,636	6,130,678	9,905,314	274,029
Direct Support/Indirect Costs	(3,766,004)	3,146,006	(619,998)	(3,763,876)	3,184,888	(578,988)	41,010
Debt Services	2,275,529	-	2,275,529	2,275,529	-	2,275,529	-
Total Expenditures	206,279,429	92,162,335	298,441,764	195,483,039	101,726,476	297,209,515	(1,232,249)
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	46,472,379	(37,884,611)	8,587,768	56,140,661	(48,030,858)	8,109,803	(477,965)
Other Sources / Uses							
Subtract:							
Transfer to Child Nutrition Fund 61	2,501,815	-	2,501,815	1,383,497	-	1,383,497	(1,118,318)
Transfer to Child Development	-	-	-	-	-	-	-
Transfer to Gen Reserve Fund	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	-
Add:							
Transfer from	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-
Contribute to Special Ed	(45,436,349)	45,436,349	-	(44,421,467)	44,421,467	-	-
Contribute to Restricted Routine Maintenance	(5,715,599)	5,715,599	-	(3,844,551)	3,844,551	-	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(7,281,384)	13,267,337	5,985,953	6,391,146	235,160	6,626,306	640,353
BEGINNING BALANCE	\$ 38,041,632	\$ 4,852,278	\$ 42,893,909	\$ 38,041,632	\$ 4,852,278	\$ 42,893,909	\$ -
ENDING FUND BALANCE	30,760,248	18,119,615	48,879,862	44,432,777	5,087,438	49,520,215	640,353
Components of Ending Fund Balance							
Revolving Cash	2,500	-	2,500	2,500	-	2,500	-
Stores	178,057	-	178,057	207,176	-	207,176	29,119
Legally Restricted Reserve	-	18,119,615	18,119,615	-	5,087,438	5,087,438	(13,032,177)
Assigned							
Carryover	-	-	-	-	-	-	-
Supplemental	-	-	-	2,368,983	-	2,368,983	2,368,983
For Fiscal Solvency and 3% MYP Reserve	21,548,000	-	21,548,000	32,892,000	-	32,892,000	11,344,000
Prepaid Expenditures	-	-	-	-	-	-	-
3% Reserve for Economic Uncertainties	9,031,307	-	9,031,307	8,960,790	-	8,960,790	(70,517)
Unassigned/Unappropriated	\$ 383	\$ (0)	\$ 383	\$ 1,328	\$ (0)	\$ 1,328	\$ 945
	3.00%			3.00%			

**East Side Union High School District
General Fund 2020 / 21 First Interim**

Categories	2020/21 Revised Budget			2020/21 First Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance						
District Revolving Cash	2,500		2,500	2,500		2,500
District Warehouse Store	178,057		178,057	207,176		207,176
Site Projected Carryover			-			-
Supplemental			-	2,368,983		2,368,983
For Fiscal Solvency and 3% MYP Reserve	21,548,000			32,892,000		32,892,000
Prepaid Expenditures						
3% Reserve for Economic Uncertainties	9,031,307		9,031,307	8,960,790		8,960,790
For Balancing Multi-Year Projection	384		384	1,328		1,328
Restricted Categorical Programs			-			-
Medi-Cal Billing Option		886,899	886,899		877,158	877,158
Prop 39 - Clean Energy			-		-	-
Low Performing Student Block Grant		-	-		-	-
Restricted Lottery		2,196,045	2,196,045		2,430,409	2,430,409
Classified Sch Employee PD Block Grant			-		103,390	103,390
Restricted Routine Maintenance		637,671	637,671		1,048,392	1,048,392
CARES ACT Funds		14,399,000	14,399,000			
Special Ed Mental Health		-	-		628,089	628,089
Unassigned/Unappropriated	\$ 30,760,248	\$ 18,119,615	\$ 48,879,862	\$ 44,432,777	\$ 5,087,438	\$ 49,520,215

3.00%

3.00%

**East Side Union High School District
Restricted General Fund**

Categories	2020/21 Revised Budget			2020/21 First Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
LCFF	0	0	0	0	0	0	-
Federal	24,088,313	4,698,974	28,787,287	23,531,664	4,414,566	27,946,230	(841,057)
Other State	17,650,553	1,302,601	18,953,154	17,582,627	1,312,250	18,894,877	(58,277)
Local	5,996,581	540,702	6,537,283	6,378,685	475,826	6,854,511	317,228
Total Revenues	47,735,447	6,542,277	54,277,724	47,492,976	6,202,642	53,695,618	(582,106)
Expenditures							
Certificated Salaries	8,487,858	16,892,129	25,379,987	9,626,700	16,467,128	26,093,828	713,841
Classified Salaries	4,288,763	6,945,786	11,234,549	5,428,148	6,603,132	12,031,280	796,731
Employee Benefits	17,312,947	12,657,709	29,970,656	18,251,589	12,136,326	30,387,915	417,259
Books & Supplies	4,043,984	152,761	4,196,745	7,219,650	151,832	7,371,482	3,174,737
Operation & Contracted Services	3,625,142	8,598,695	12,223,837	8,770,633	7,665,971	16,436,604	4,212,767
Capital Outlay	200,906	0	200,906	89,801	0	89,801	(111,105)
Other Outgo & ROC/P Transfer	432,763	5,376,886	5,809,649	263,202	5,867,476	6,130,678	321,029
Direct Support/Indirect Costs	1,047,502	2,098,504	3,146,006	1,204,649	1,980,239	3,184,888	38,882
Debt Services	0	0	0	0	0	0	-
Total Expenditures	39,439,865	52,722,470	92,162,335	50,854,372	50,872,104	101,726,476	9,564,141
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	8,295,582	(46,180,193)	(37,884,611)	(3,361,396)	(44,669,462)	(48,030,858)	(10,146,247)
Other Sources / Uses							
Transfer in / out	5,715,599	45,436,349	51,151,948	3,844,551	44,421,467	48,266,018	(2,885,930)
Other Transfer in	0	0	0	0	0	0	-
Net Increase (Decrease) in Fund Balance	14,011,181	(743,844)	13,267,337	483,155	(247,995)	235,160	(13,032,177)
BEGINNING BALANCE	3,976,195	743,844	4,720,039	3,976,195	876,082	4,852,277	132,238
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	17,987,376	(0)	17,987,376	4,459,350	628,087	5,087,437	(12,899,939)

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

Categories	2020/21 Revised Budget Supplemental	2020/21 First Interim Supplemental	Variance
Revenues			
LCFF	20,843,374	20,432,742	(410,632)
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	20,843,374	20,432,742	(410,632)
Expenditures			
Certificated Salaries	12,500,649	12,441,647	(59,002)
Classified Salaries	1,114,449	1,124,660	10,211
Employee Benefits	5,548,882	5,770,246	221,364
Books & Supplies	333,000	312,200	(20,800)
Operation & Contracted Services	1,251,000	1,370,300	119,300
Capital Outlay	-	-	-
Total Expenditures	20,747,980	21,019,053	271,073
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	95,394	(586,311)	(681,705)
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	95,394	(586,311)	(681,705)
BEGINNING BALANCE	\$ 2,955,294	\$ 2,955,294	\$ -
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 3,050,688	\$ 2,368,983	\$ (681,705)

SECTION 2

Enrollment and Average Daily Attendance (ADA) Update Through 2022/23

East Side Union High School District

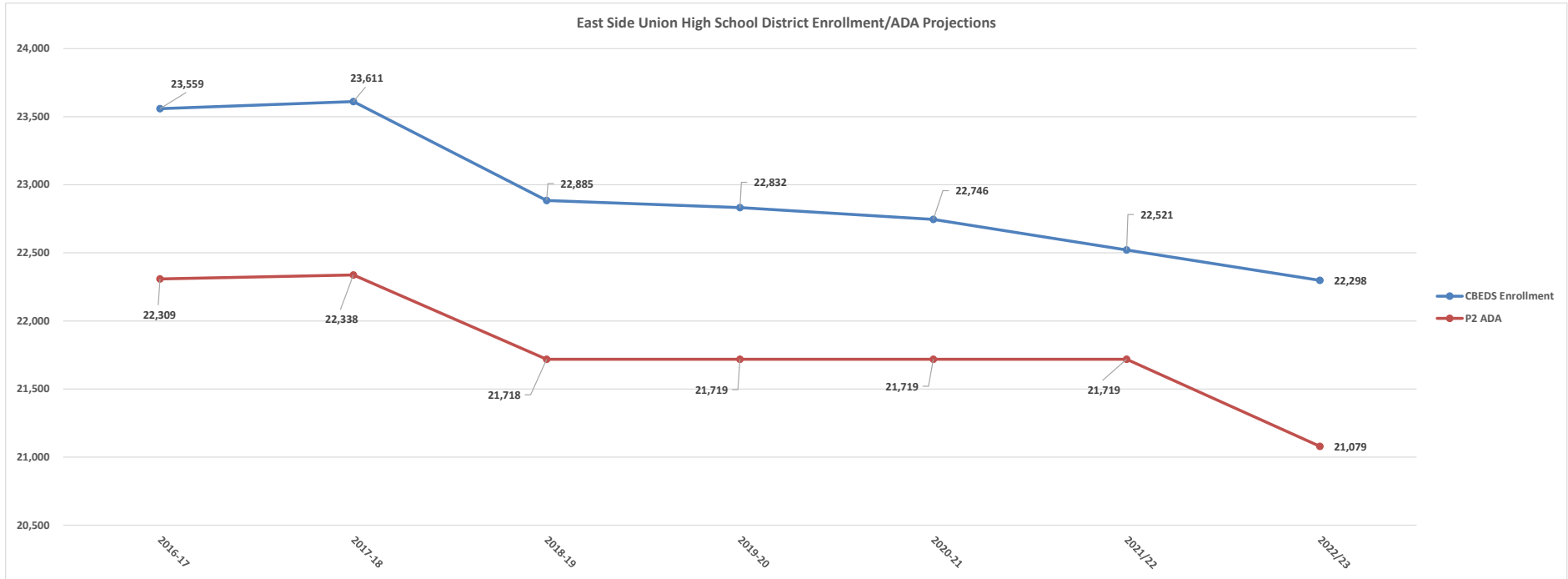
Enrollment/ADA Projections Through 2022/23

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020/21	2021-22	2022-23
Grade	CBEDS Enrollment						
Level	Actual	Actual	Actual	Projected	Projected	Projected	Projected
9	5617	5722	5409	5419	5365	5669	5233
10	5626	5609	5692	5482	5465	5382	5697
11	5981	5666	5580	5723	5484	5482	5399
12	5817	6096	5695	5715	5945	5501	5482
Adult Transition Program	172	188	179	178	179	179	179
NPS	74	55	51	59	52	52	52
Total CBEDS Enrollment	23,287	23,336	22,606	22,576	22,490	22,265	22,042
COE Sp Ed	272	275	279	256	256	256	256
P2 ADA	22,309	22,338	21,718	21,719	21,719	21,719	21079
Enrollment to ADA %	94.69%	94.61%	94.90%	95.12%	95.48%	96.44%	94.53%

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Since 2015/16 COE Sp Ed ADA has been funded with the District ADA. In East Side Union High School District, the ADA figure is on average **94.82%** of CBEDS enrollment.

East Side Union High School District
Enrollment/ADA Projections Through 2022/23



SECTION 3

2020/21 – 2022/23

Multi-Year Budget

Assumptions and Fiscal Update

**EAST SIDE UNION HIGH SCHOOL DISTRICT
2020 / 21 First Interim - Budget Assumptions**

Description	2020 / 21	2021 / 22	2022 / 23
	First Interim	Projection	Projection
Based on SSC Dartboard			
Statutory COLA	2.31%	2.48%	3.26%
Base Grant Proration Factor	-2.31%	-2.48%	-3.26%
Effective Change in LCFF	0.00%	0.00%	0.00%
Add-on, Economic Recovery Target (ERT) & Minimum State Aid MSA Prorated Factor	0.00%	0.00%	0.00%
LCFF Target Base	9,329	9,329	9,329
LCFF CTE	243	243	243
LCFF Unduplicated Count Percentage	49.14%	47.59%	46.59%
LCFF Entitlement	237,837,610	237,193,110	215,273,339
LCFF Entitlement PER ADA	10,950	10,921	10,908
Lottery per ADA - Unrestricted	150	150	150
- Restricted	3,294,508	3,296,289	3,263,274
	49	49	49
	1,025,716	1,180,766	1,168,957
Mandate Cost Block Grant per ADA	62	62	62
	1,330,730	1,330,730	1,309,169
Title I	4,101,757	3,535,742	3,535,742
Elementary and Secondary School Emergency Relief Fund (ESSER)	3,389,212		
Government Emergency Ed Relief (GEER)	1,085,626		
Coronavirus Relief Fund (CRF)	11,391,884		
Title II	456,213	379,959	392,954
Title IV	319,611	0	303,265
ESSA Comprehensive Supp & Improv	695,576	415,424	415,424
Career Technical Incentive	548,672	0	0
K-12 Strong Workforce (SWP)	969,507	969,507	885,399
Prop 98 Learning Loss Mitigation Funds	2,015,739		
Use of Facilities Rental	576,000	1,411,632	1,411,632
Enrollment (CBEDS) Projected with NPS and Post Seniors	22,746	22,531	22,308
Projected Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program	21,484	21,484	21,136
	236	236	236
Salary Step and Column % Increases:			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Salary Increases for Certificated & Classified	3.00%	0.00%	0.00%
Decrease Teacher FTEs due to Enrollment Changes	(4.2 FTEs)	(7.6 FTEs)	(7.4 FTEs)
Reduction In Force Strategy			
Certificated Staff	(0.0 FTEs)	(94.2 FTE's)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(38.4 FTE's)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(7 FTE's)	(0.0 FTEs)
Projected Savings with RIF		(19,250,000)	
Budgetary Reductions			
10% Discretionary Budget Reduction	(1,018,294)		
Transfer the Cost of 1 Certificated Staff Development Day to Title I	(802,472)		
Transfer Expenditures to the Bond Program	(1,294,551)		
Estimated SERP Savings	(3,685,227)		
Projected Savings for Distance Learning	(3,121,191)		
Savings in COE Costs for Special Ed	(1,096,714)		
Benefits:			
STRS	16.15%	16.00%	18.10%
PERS	20.70%	23.00%	26.30%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.9472%	1.9472%	1.9472%
Unemployment Insurance	0.05%	0.05%	0.05%
Health & Welfare Increase	6.00%	6.00%	6.00%
SERP Annuity	2,085,805	2,085,805	1,421,282
SERP Incentive			
OPEB Paid by Fund 71	3,500,000	0	0
Medical Benefits Expenses to Self Insurance Fund, F68 (one time)	(4,000,000)		
Add Back Medical Benefits Expense in General Fund	7,000,000	4,000,000	0
Operations:			
Utilities / Communication Rates Increase	10%	10%	10%
Properties / Liabilities Insurance Rates Increase	8%	8%	8%
Board Election Cost	823,000	(360,000)	360,000
OPEB Debt Payment	2,275,529	2,318,312	2,365,432
Contributions:			
Contribution from Restricted Local Funds			
Contribution to Special Ed	(44,421,467)	(47,276,367)	(49,152,587)
Contribution to Restricted Routine Maintenance:			
From Unrestricted General Fund	(3,844,551)	(4,920,000)	(5,170,000)
From Redevelopment Funds	(4,255,449)	(3,530,000)	(3,530,000)
Total Contribution to Restricted Routine Maintenance	(8,100,000)	(8,450,000)	(8,700,000)
Fund Transfers In/(Out):			
Transfer from (to) General Reserve (F17)	0	0	0
Transfer to Child Development Fund (F12)	0	0	0
Transfer to Child Nutrition Services (F61)	(1,383,497)	(2,501,815)	(2,501,815)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

**East Side Union High School District
General Fund 2020 / 21 First Interim**

Categories	2020/21 First Interim			2021/22 Projection			2022/23 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance									
District Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
District Warehouse Store	207,176		207,176	207,176		207,176	207,176		207,176
Site Projected Carryover			-			-			-
Supplemental	2,368,983		2,368,983	734,851		734,851			-
For Fiscal Solvency and 3% MYP Reserve	32,892,000		32,892,000	24,150,000		24,150,000			
Prepaid Expenditures									
3% Reserve for Economic Uncertainties	8,960,790		8,960,790	8,767,203		8,767,203	9,061,572		9,061,572
For Balancing Multi-Year Projection	1,328		1,328	119		119	550,896		550,896
Restricted Categorical Programs			-			-			-
Medi-Cal Billing Option		877,158	877,158		513,953	513,953		508,946	508,946
Prop 39 - Clean Energy		-	-			-			-
Low Performing Student Block Grant		-	-			-			-
Restricted Lottery		2,430,409	2,430,409		2,030,409	2,030,409		800,000	800,000
Classified Sch Employee PD Block Grant		103,390	103,390			-			-
Restricted Routine Maintenance		1,048,392	1,048,392		648,392	648,392		85,000	85,000
CARES ACT Funds									
Special Ed Mental Health		628,089	628,089		-	-			-
Unassigned/Unappropriated	\$ 44,432,777	\$ 5,087,438	\$ 49,520,215	\$ 33,861,849	\$ 3,192,754	\$ 37,054,603	\$ 9,822,144	\$ 1,393,946	\$ 11,216,090
		3.00%			3.00%			3.18%	

**East Side Union High School District
General Fund 2020 / 21 First Interim**

Categories	2020/21 First Interim			2021/22 Projection			2022/23 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance									
District Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
District Warehouse Store	207,176		207,176	207,176		207,176	207,176		207,176
Site Projected Carryover			-			-			-
Supplemental	2,368,983		2,368,983	734,851		734,851			-
For Fiscal Solvency and 3% MYP Reserve	32,892,000		32,892,000	24,150,000		24,150,000			
Prepaid Expenditures									
3% Reserve for Economic Uncertainties	8,960,790		8,960,790	8,767,203		8,767,203	9,061,572		9,061,572
For Balancing Multi-Year Projection	1,328		1,328	119		119	550,896		550,896
Restricted Categorical Programs			-			-			-
Medi-Cal Billing Option		877,158	877,158		513,953	513,953		508,946	508,946
Prop 39 - Clean Energy		-	-			-			-
Low Performing Student Block Grant		-	-			-			-
Restricted Lottery		2,430,409	2,430,409		2,030,409	2,030,409		800,000	800,000
Classified Sch Employee PD Block Grant		103,390	103,390			-			-
Restricted Routine Maintenance		1,048,392	1,048,392		648,392	648,392		85,000	85,000
CARES ACT Funds									
Special Ed Mental Health		628,089	628,089		-	-			-
Unassigned/Unappropriated	\$ 44,432,777	\$ 5,087,438	\$ 49,520,215	\$ 33,861,849	\$ 3,192,754	\$ 37,054,603	\$ 9,822,144	\$ 1,393,946	\$ 11,216,090
	3.00%			3.00%			3.18%		

**East Side Union High School District
Restricted General Fund**

Categories	2020/21 First Interim			2021/22 Projection			2022/23 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
LCFF	0	0	0	0	0	0	0	0	0
Federal	23,531,664	4,414,566	27,946,230	6,476,908	4,369,029	10,845,937	6,825,412	4,369,029	11,194,441
Other State	17,582,627	1,312,250	18,894,877	14,993,913	1,312,250	16,306,163	15,097,996	1,312,250	16,410,246
Local	6,378,685	475,826	6,854,511	5,653,236	540,702	6,193,938	5,653,236	540,702	6,193,938
Total Revenues	47,492,976	6,202,642	53,695,618	27,124,057	6,221,981	33,346,038	27,576,644	6,221,981	33,798,625
Expenditures									
Certificated Salaries	9,626,700	16,467,128	26,093,828	4,971,750	17,235,845	22,207,595	5,046,326	17,494,383	22,540,709
Classified Salaries	5,428,148	6,603,132	12,031,280	3,895,869	6,837,195	10,733,063	3,973,786	6,973,939	10,947,724
Employee Benefits	18,251,589	12,136,326	30,387,915	16,079,869	12,990,204	29,070,073	16,653,863	14,124,882	30,778,745
Books & Supplies	7,219,650	151,832	7,371,482	4,362,884	151,832	4,514,716	4,362,884	151,832	4,514,716
Operation & Contracted Services	8,770,633	7,665,971	16,436,604	3,273,013	8,223,690	11,496,703	3,273,013	8,467,907	11,740,920
Capital Outlay	89,801	0	89,801	84,230	0	84,230	84,230	0	84,230
Other Outgo & ROC/P Transfer	263,202	5,867,476	6,130,678	93,800	6,058,956	6,152,756	93,800	6,439,685	6,533,485
Direct Support/Indirect Costs	1,204,649	1,980,239	3,184,888	877,326	2,300,627	3,177,953	757,549	2,021,941	2,779,490
Debt Services	0	0	0	0	0	0	0	0	0
Total Expenditures	50,854,372	50,872,104	101,726,476	33,638,741	53,798,348	87,437,089	34,245,452	55,674,568	89,920,020
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(3,361,396)	(44,669,462)	(48,030,858)	(6,514,684)	(47,576,367)	(54,091,051)	(6,668,807)	(49,452,587)	(56,121,395)
Other Sources / Uses									
Transfer in / out	3,844,551	44,421,467	48,266,018	4,920,000	47,276,367	52,196,367	5,170,000	49,152,587	54,322,587
Other Transfer in	0	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	483,155	(247,995)	235,160	(1,594,684)	(300,000)	(1,894,684)	(1,498,807)	(300,000)	(1,798,807)
BEGINNING BALANCE	3,976,195	876,082	4,852,277	4,459,350	628,087	5,087,437	2,864,666	328,087	3,192,753
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	4,459,350	628,087	5,087,437	2,864,666	328,087	3,192,753	1,365,859	28,087	1,393,946

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

Categories	2020/21 First Interim Supplemental	2021/22 Projection Supplemental	2022/23 Projection Supplement
Revenues			
LCFF	20,432,742	19,788,242	19,061,958
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	20,432,742	19,788,242	19,061,958
Expenditures			
Certificated Salaries	12,441,647	12,695,262	12,885,691
Classified Salaries	1,124,660	1,146,551	1,169,482
Employee Benefits	5,770,246	5,898,076	6,435,814
Books & Supplies	312,200	312,185	312,185
Operation & Contracted Services	1,370,300	1,370,300	1,370,300
Capital Outlay	-	-	-
Total Expenditures	21,019,053	21,422,374	22,173,472
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(586,311)	(1,634,132)	(3,111,514)
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	(586,311)	(1,634,132)	(3,111,514)
BEGINNING BALANCE	\$ 2,955,294	\$ 2,368,983	\$ 734,851
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 2,368,983	\$ 734,851	\$ (2,376,662)

SECTION 4

Other Funds

2020-21 First Interim – Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment which fosters adult students who want to learn skills, technology, and communication for their personal, academic, and professional needs.

Since 2015-16 the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. This program also receives Federal grants. Fund 11 is projected to have a balance of \$572 thousand for the fiscal year ending June 30, 2021.

Child Development Fund – 12

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school-age mothers and for the community.

Fund 12 is funded from Federal, State, Local Grants, and local parent fees.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter-approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$944 thousand for the fiscal year ending June 30, 2021.

Building Fund – 22

The purpose of this fund is for educational technology support, equipment, infrastructure, and other technical system costs in accordance to the language of the voter approved General Obligation Bond – Measure I (Ed Tech). This measure was approved in November 2014. The fund is projected to have a fund balance of \$26.6 million for the fiscal year ending June 30, 2021.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter-approved General Obligation Bond – Measure E. The District sold \$79 million of bond to fund the uncompleted projects in March of 2017. The fund is projected to have a balance of \$20.9 million for the fiscal year ending June 30, 2021.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure I. This measure was approved in November 2012. The fund is projected to have a balance of \$6.4 million for the fiscal year ending June 30, 2021.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$12 million for the fiscal year ending June 30, 2021.

Building Fund – 26

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure Z. This

measure was approved in November 2016. The District is projecting to receive \$127 million from a bond sale during the fiscal year 2020/21. The fund is projected to have a balance of \$263.4 million for the fiscal year ending June 30, 2021.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded from Federal and State reimbursements, as well as local food sales. Since 2014-15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students-meals at no charge. The COVID 19 pandemic has had a tremendous impact on this program both financially and systemically. The fund is projected to need a contribution of \$1.4 million from the General Fund for the fiscal year 2020-21.

Self-Insurance Fund for Property & Liability – 67

The fund is used to separate money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$161.6 thousand for the fiscal year ending June 30, 2021.

Self-Insurance Fund for Dental and PPO Medical – 68

The fund is used to separate money for self-insurance activities related to dental (DELTA Dental) and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The District is projecting to use \$4 million to pay for the medical benefits in fiscal year 2020-21 to reduce the General Fund cost for one year. The fund is projected to have a balance of \$3.2 million for the fiscal year ending June 30, 2021 which is the recommended amount the District needs to set aside to pay claims.

OPEB with Irrevocable Trust Fund – 71

The District had earmarked this fund for the future cost of post-employment benefits and had contributed irrevocably to a separate trust which was managed by an outside fiscal agent. The District has decided to liquidate this trust and transfer the funds along with the Other Post-Employment Benefits, OPEB, expenditures to the General Fund.

Scholarship Fund – 73

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship which is called “Go for It” Scholarship. The fund is projected to have a balance of \$609 thousand for the fiscal year ending June 30, 2021.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Federal	781,445	742,798	(38,647)
Other State	6,727,802	7,492,507	764,705
Local	70,000	76,808	6,808
Total Revenues	7,579,247	8,312,113	732,866
Expenditures			
Certificated Salaries	3,036,276	3,740,636	704,360
Classified Salaries	1,158,114	1,258,191	100,077
Employee Benefits	2,182,955	2,367,500	184,545
Books & Supplies	318,731	268,983	(49,748)
Operation & Contracted Services	562,310	471,727	(90,583)
Capital Outlay	0	10,242	10,242
Other Outgo	0	0	0
Direct Support/Indirect Costs	292,029	353,288	61,259
Total Expenditures	7,550,415	8,470,568	920,153
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	28,832	(158,455)	(187,287)
Other Financing Sources/Uses			
Transfer In	0	0	0
Transfer out			
BEGINNING BALANCE	730,212	730,212	0
Net Increase (Decrease) in Fund Balance	28,832	(158,455)	(187,287)
ENDING BALANCE	759,044	571,757	(187,287)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Federal	372,394	316,678	(55,716)
Other State	1,756,419	1,442,344	(314,075)
Local	0	0	0
Total Revenues	2,128,813	1,759,022	(369,791)
Expenditures			
Certificated Salaries	30,000	30,000	0
Classified Salaries	39,319	42,343	3,024
Employee Benefits	19,179	15,909	(3,270)
Books & Supplies	0	0	0
Contracted Services	2,040,315	1,670,769	(369,546)
Direct Support/Indirect Costs	0	0	0
Total Expenditures	2,128,813	1,759,022	(369,791)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	0	0
Other Financing Sources/Uses			
Contribution from General Fund	0	0	0
Other Sources	0	0	0
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Other State	28,665	10,385	(18,280)
Local	97,906	71,600	(26,306)
Total Revenues	126,571	81,985	(44,586)
Expenditures			
Classified Salaries	138,519	105,718	(32,801)
Employee Benefits	100,957	68,052	(32,905)
Books & Supplies	225,000	225,000	0
Contracted Services	129,850	129,850	0
Capital Outlay	4,120,000	4,120,000	0
Total Expenditures	4,714,326	4,648,621	(65,705)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(4,587,755)	(4,566,635)	21,120
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	5,510,757	5,510,757	0
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	(4,587,755)	(4,566,635)	21,120
ENDING BALANCE	923,002	944,121	21,120

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)

Fund - 22

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Local	587,166	451,750	(135,416)
Total Revenues	587,166	451,750	(135,416)
Expenditures			
Classified Salaries	521,279	400,529	(120,750)
Employee Benefits	266,124	209,770	(56,353)
Books & Supplies	3,500,000	3,500,000	0
Contracted Services	3,702,000	3,715,583	13,583
Capital Outlay	1,000,000	1,000,000	0
Total Expenditures	8,989,403	8,825,881	(163,521)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(8,402,237)	(8,374,131)	28,105
Other Financing Sources/Uses			
Other Sources	29,780,000	0	(29,780,000)
BEGINNING BALANCE	34,954,821	34,954,821	0
Net Increase (Decrease) in Fund Balance	21,377,763	(8,374,131)	(29,751,895)
ENDING BALANCE	56,332,584	26,580,689	(29,751,895)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Other State Revenues			0
Other Local Revenues	695,901	472,600	(223,301)
Total Revenues	695,901	472,600	(223,301)
Expenditures			
Classified Salaries	633,211	421,879	(211,332)
Employee Benefits	334,553	229,944	(104,609)
Books & Supplies	1,150,000	1,150,000	0
Contracted Services	136,500	136,500	0
Capital Outlay	24,150,000	15,150,000	(9,000,000)
Total Expenditures	26,404,264	17,088,323	(9,315,941)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(25,708,363)	(16,615,723)	9,092,640
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	37,514,024	37,514,024	0
Net Increase (Decrease) in Fund Balance	(25,708,363)	(16,615,723)	9,092,640
ENDING BALANCE	11,805,661	20,898,301	9,092,640

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Other State			0
Local	108,735	103,903	(4,832)
Total Revenues	108,735	103,903	(4,832)
Expenditures			
Classified Salaries	614,447	65,980	(548,467)
Employee Benefits	326,382	35,382	(291,000)
Books & Supplies	350,000	350,000	0
Contracted Services	131,900	131,900	0
Capital Outlay	4,850,000	2,250,000	(2,600,000)
Total Expenditures	6,272,729	2,833,262	(3,439,467)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(6,163,994)	(2,729,359)	3,434,635
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	9,140,216	9,140,216	0
Net Increase (Decrease) in Fund Balance	(6,163,994)	(2,729,359)	3,434,635
ENDING BALANCE	2,976,222	6,410,857	3,434,635

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Other State	0	0	0
Local	2,133,000	2,101,387	(31,613)
Total Revenues	2,133,000	2,101,387	(31,613)
Expenditures			
Books & Supplies	200,000	200,000	0
Operation and Contracted Services	133,000	133,000	0
Capital Outlay	1,800,000	1,800,000	0
Other Financing Uses	0	0	0
Total Expenditures	2,133,000	2,133,000	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(0)	(31,613)	(31,613)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	12,082,898	12,082,898	0
Net Increase (Decrease) in Fund Balance	(0)	(31,613)	(31,613)
ENDING BALANCE	12,082,898	12,051,285	(31,613)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure Z)

Fund - 26

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Local	6,036,979	2,418,600	(3,618,379)
Total Revenues	6,036,979	2,418,600	(3,618,379)
Expenditures			
Classified Salaries	588,401	1,347,243	758,842
Employee Benefits	293,485	760,059	466,574
Books & Supplies	1,000,000	1,250,000	250,000
Contracted Services	129,000	129,000	0
Capital Outlay	63,000,000	49,800,000	(13,200,000)
Total Expenditures	65,010,886	53,286,302	(11,724,584)
Excess (Deficiency) of Revenues over	(58,973,907)	(50,867,702)	8,106,205
Other Financing Sources/Uses			
Other Sources	127,320,000	127,320,000	0
Transfer In			
BEGINNING BALANCE	186,904,114	186,904,114	0
Net Increase (Decrease) in Fund Balance	68,346,093	76,452,298	8,106,205
ENDING BALANCE	255,250,207	263,356,412	8,106,205

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2020/21 Aopted Budget	2020/21 First Interim	Variance
Revenues			
Federal	3,299,126	3,193,812	(105,314)
Other State	214,154	155,596	(58,558)
Local	872,250	935,959	63,709
Total Revenues	4,385,530	4,285,367	(100,163)
Expenditures			
Classified Salaries	3,134,076	2,415,033	(719,043)
Employee Benefits	1,959,944	1,861,926	(98,018)
Books & Supplies	1,317,785	995,118	(322,667)
Contracted Services	147,571	171,086	23,515
Capital Outlay	0	0	0
Direct Support/Indirect Costs	327,969	225,700	(102,269)
Total Expenditures	6,887,345	5,668,863	(1,218,482)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,501,815)	(1,383,497)	1,118,319
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	2,501,815	1,383,497	(1,118,318)
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	(0)	0	0
ENDING BALANCE	(0)	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Local	200,000	1,500,000	1,300,000
Total Revenues	200,000	1,500,000	1,300,000
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	105,000	205,000	100,000
Contracted Services / Operations	317,176	1,517,176	1,200,000
Other Outgo	0	0	0
Total Expenditures	422,176	1,722,176	1,300,000
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(222,176)	(222,176)	0
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	283,740	283,740	0
Net Increase (Decrease) in Fund Balance	(122,176)	(122,176)	0
ENDING BALANCE	161,564	161,564	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Local	12,871,612	12,722,227	(149,385)
Total Revenues	12,871,612	12,722,227	(149,385)
Expenditures			
Employee Benefits	2,000,000	4,500,000	2,500,000
Contracted Services	11,521,293	10,976,088	(545,205)
Total Expenditures	13,521,293	15,476,088	1,954,795
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(649,681)	(2,753,861)	(2,104,180)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	5,976,426	5,976,426	0
Audit Adjustment	0	0	0
Net Increase (Decrease) in Fund Balance	(649,681)	(2,753,861)	(2,104,180)
ENDING BALANCE	5,326,745	3,222,565	(2,104,180)

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Local	0	1,500,000	1,500,000
Total Revenues	0	1,500,000	1,500,000
Expenditures			
Operation & Contracted Services	9,647,869	9,647,869	0
Total Expenditures	9,647,869	9,647,869	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(9,647,869)	(8,147,869)	5,367,180
Other Financing Sources/Uses			
Transfers (out)	0	0	0
BEGINNING BALANCE	15,015,048	15,015,048	0
Net Increase (Decrease) in Fund Balance	(9,647,869)	(8,147,869)	1,500,000
ENDING BALANCE	5,367,179	6,867,179	1,500,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2020/21 Adopted Budget	2020/21 First Interim	Variance
Revenues			
Local	5,569	49,792	44,223
Total Revenues	5,569	49,792	44,223
Expenditures			
Books & Supplies	0	0	0
Contracted Services	34,400	34,400	0
Capital Outlay	0	0	0
Total Expenditures	34,400	34,400	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(28,831)	15,392	44,223
Other Financing Sources/Uses			
Transfers In	0	0	0
BEGINNING BALANCE	593,505	593,505	0
Net Increase (Decrease) in Fund Balance	(28,831)	15,392	44,223
ENDING BALANCE	564,674	608,897	44,223

SECTION 5

SACS Reporting Forms

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund	G	G	G	G
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund	G	G	G	G
731	Foundation Private-Purpose Trust Fund	G	G	G	G
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Silvia Pelayo

Telephone: 408-347-5220

Title: Director of Finance

E-mail: pelayos@esuhsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	219,273,150.00	238,238,096.00	41,004,223.49	237,837,610.00	(400,486.00)	-0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,765,082.00	4,698,822.00	0.00	4,680,391.00	(18,431.00)	-0.4%
4) Other Local Revenue		8600-8799	9,814,890.00	9,840,859.74	536,472.35	9,105,699.00	(735,160.74)	-7.5%
5) TOTAL, REVENUES			233,853,122.00	252,777,777.74	41,540,695.84	251,623,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	106,552,228.00	106,551,728.00	31,218,138.17	104,362,070.00	2,189,658.00	2.1%
2) Classified Salaries		2000-2999	21,315,255.00	21,308,755.00	5,499,064.48	20,019,819.00	1,288,936.00	6.0%
3) Employee Benefits		3000-3999	54,342,553.00	54,276,293.00	18,796,734.32	50,153,405.00	4,122,888.00	7.6%
4) Books and Supplies		4000-4999	1,207,664.00	1,212,922.00	85,164.25	1,039,821.00	173,101.00	14.3%
5) Services and Other Operating Expenditures		5000-5999	20,061,568.00	20,446,075.75	5,423,667.44	17,615,635.00	2,830,440.75	13.8%
6) Capital Outlay		6000-6999	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,097,165.00	6,097,165.00	1,955,143.18	6,050,165.00	47,000.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,766,004.00)	(3,645,898.00)	(975,180.00)	(3,763,876.00)	117,978.00	-3.2%
9) TOTAL, EXPENDITURES			205,816,429.00	206,253,040.75	62,002,731.84	195,483,039.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,036,693.00	46,524,736.99	(20,462,036.00)	56,140,661.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,601,815.00	2,601,815.00	0.00	1,483,497.00	1,118,318.00	43.0%
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	(50,782,504.00)	(51,151,948.00)	0.00	(48,266,018.00)	2,885,930.00	-5.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,384,319.00)	(53,753,763.00)	0.00	(49,749,515.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,347,626.00)	(7,229,026.01)	(20,462,036.00)	6,391,146.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,041,632.15	38,041,632.15		38,041,632.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,041,632.15	38,041,632.15		38,041,632.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,041,632.15	38,041,632.15		38,041,632.15		
2) Ending Balance, June 30 (E + F1e)			12,694,006.15	30,812,606.14		44,432,778.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	178,057.00	207,176.00		207,176.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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	3,507,000.00	21,596,375.00		35,260,983.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,006,334.00	9,006,334.00		8,960,790.00		
Unassigned/Unappropriated Amount		9790	115.15	221.14		1,329.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	86,995,749.00	105,991,993.00	29,895,464.00	105,585,052.00	(406,941.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	11,728,362.00	15,732,737.00	5,429,896.00	30,952,540.00	15,219,803.00	96.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	501,205.00	501,513.00	0.00	484,000.00	(17,513.00)	-3.5%
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	112,153,155.00	109,591,450.00	0.00	109,778,263.00	186,813.00	0.2%
Unsecured Roll Taxes		8042	8,568,669.00	8,568,766.00	7,676,707.57	7,756,000.00	(812,766.00)	-9.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,545,145.00	8,646,853.00	3,080,323.92	5,877,000.00	(2,769,853.00)	-32.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,903,447.00	5,336,225.00	0.00	(15,966,000.00)	(21,302,225.00)	-399.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,656,227.00	7,666,892.00	0.00	12,734,000.00	5,067,108.00	66.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			244,051,959.00	262,036,429.00	46,082,391.49	257,200,855.00	(4,835,574.00)	-1.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(24,778,809.00)	(23,798,333.00)	(5,078,168.00)	(19,363,245.00)	4,435,088.00	-18.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			219,273,150.00	238,238,096.00	41,004,223.49	237,837,610.00	(400,486.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,330,664.00	1,330,664.00	0.00	1,330,730.00	66.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,379,265.00	3,313,005.00	0.00	3,294,508.00	(18,497.00)	-0.6%
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	55,153.00	55,153.00	0.00	55,153.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,765,082.00	4,698,822.00	0.00	4,680,391.00	(18,431.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,514,338.00	1,514,338.00	189,827.04	1,514,338.00	0.00	0.0%
Interest		8660	160,027.00	160,027.00	0.00	160,027.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	171,000.00	171,000.00	0.00	80,000.00	(91,000.00)	-53.2%
Interagency Services		8677	165,000.00	165,000.00	0.00	165,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,076,000.00	1,098,011.14	74,174.34	576,000.00	(522,011.14)	-47.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	39,691.00	43,649.60	4,213.00	20,000.00	(23,649.60)	-54.2%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	6,688,834.00	6,688,834.00	268,257.97	6,590,334.00	(98,500.00)	-1.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,814,890.00	9,840,859.74	536,472.35	9,105,699.00	(735,160.74)	-7.5%
TOTAL, REVENUES			233,853,122.00	252,777,777.74	41,540,695.84	251,623,700.00	(1,154,077.74)	-0.5%

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)
Certificated Teachers' Salaries		1100	84,852,365.00	84,852,365.00	25,257,171.82	84,869,641.00	(17,276.00)	0.0%
Certificated Pupil Support Salaries		1200	9,011,295.00	9,011,295.00	2,531,078.80	8,598,358.00	412,937.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,683,899.00	6,683,899.00	2,170,873.72	6,558,937.00	124,962.00	1.9%
Other Certificated Salaries		1900	6,004,669.00	6,004,169.00	1,259,013.83	4,335,134.00	1,669,035.00	27.8%
TOTAL, CERTIFICATED SALARIES			106,552,228.00	106,551,728.00	31,218,138.17	104,362,070.00	2,189,658.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	32,218.00	32,218.00	8,773.32	32,218.00	0.00	0.0%
Classified Support Salaries		2200	6,638,880.00	6,632,380.00	1,756,015.82	6,201,138.00	431,242.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	1,810,545.00	1,810,545.00	494,896.76	1,649,267.00	161,278.00	8.9%
Clerical, Technical and Office Salaries		2400	9,913,692.00	9,913,692.00	2,839,422.52	9,359,301.00	554,391.00	5.6%
Other Classified Salaries		2900	2,919,920.00	2,919,920.00	399,956.06	2,777,895.00	142,025.00	4.9%
TOTAL, CLASSIFIED SALARIES			21,315,255.00	21,308,755.00	5,499,064.48	20,019,819.00	1,288,936.00	6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,355,772.00	17,355,772.00	4,929,984.61	16,412,514.00	943,258.00	5.4%
PERS		3201-3202	3,891,336.00	3,891,336.00	1,224,621.84	4,076,983.00	(185,647.00)	-4.8%
OASDI/Medicare/Alternative		3301-3302	3,051,844.00	3,051,844.00	898,271.68	3,167,897.00	(116,053.00)	-3.8%
Health and Welfare Benefits		3401-3402	25,251,893.00	25,185,633.00	8,601,582.22	21,926,239.00	3,259,394.00	12.9%
Unemployment Insurance		3501-3502	64,449.00	64,449.00	18,332.67	61,426.00	3,023.00	4.7%
Workers' Compensation		3601-3602	2,433,699.00	2,433,699.00	715,603.45	2,422,541.00	11,158.00	0.5%
OPEB, Allocated		3701-3702	0.00	0.00	337,484.85	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	2,293,560.00	2,293,560.00	2,070,853.00	2,085,805.00	207,755.00	9.1%
TOTAL, EMPLOYEE BENEFITS			54,342,553.00	54,276,293.00	18,796,734.32	50,153,405.00	4,122,888.00	7.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	25,638.00	29,679.10	2,524.00	29,506.00	173.10	0.6%
Materials and Supplies		4300	1,145,002.00	1,148,603.04	81,985.84	977,101.00	171,502.04	14.9%
Noncapitalized Equipment		4400	37,024.00	34,639.86	654.41	33,214.00	1,425.86	4.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,207,664.00	1,212,922.00	85,164.25	1,039,821.00	173,101.00	14.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,860,000.00	5,860,000.00	0.00	3,203,822.00	2,656,178.00	45.3%
Travel and Conferences		5200	92,461.00	93,971.13	14,970.33	83,365.00	10,606.13	11.3%
Dues and Memberships		5300	31,603.00	32,407.00	28,354.40	32,407.00	0.00	0.0%
Insurance		5400-5450	2,110,000.00	2,127,530.00	2,125,561.00	2,127,530.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,918,630.00	4,835,924.00	764,083.38	4,835,924.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,327,008.00	1,362,158.72	591,524.85	1,356,177.00	5,981.72	0.4%
Transfers of Direct Costs		5710	(66,640.00)	(78,067.09)	(5,726.86)	(51,713.00)	(26,354.09)	33.8%
Transfers of Direct Costs - Interfund		5750	(20,860.00)	15,674.31	(21,734.83)	(79,507.00)	95,181.31	607.2%
Professional/Consulting Services and Operating Expenditures		5800	4,786,597.00	5,188,138.68	1,489,914.62	4,962,292.00	225,846.68	4.4%
Communications		5900	1,022,769.00	1,008,339.00	436,720.55	1,145,338.00	(136,999.00)	-13.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,061,568.00	20,446,075.75	5,423,667.44	17,615,635.00	2,830,440.75	13.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	147,000.00	147,000.00	0.00	100,000.00	47,000.00	32.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	3,674,636.00	3,674,636.00	1,224,878.68	3,674,636.00	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	1,460,529.00	1,460,529.00	730,264.50	1,460,529.00	0.00	0.0%
Other Debt Service - Principal		7439	815,000.00	815,000.00	0.00	815,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,097,165.00	6,097,165.00	1,955,143.18	6,050,165.00	47,000.00	0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,146,006.00)	(3,025,900.00)	(818,567.00)	(3,184,888.00)	158,988.00	-5.3%
Transfers of Indirect Costs - Interfund		7350	(619,998.00)	(619,998.00)	(156,613.00)	(578,988.00)	(41,010.00)	6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,766,004.00)	(3,645,898.00)	(975,180.00)	(3,763,876.00)	117,978.00	-3.2%
TOTAL, EXPENDITURES			205,816,429.00	206,253,040.75	62,002,731.84	195,483,039.00	10,770,001.75	5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	2,501,815.00	2,501,815.00	0.00	1,383,497.00	1,118,318.00	44.7%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,601,815.00	2,601,815.00	0.00	1,483,497.00	1,118,318.00	43.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(50,782,504.00)	(51,151,948.00)	0.00	(48,266,018.00)	2,885,930.00	-5.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(50,782,504.00)	(51,151,948.00)	0.00	(48,266,018.00)	2,885,930.00	-5.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(53,384,319.00)	(53,753,763.00)	0.00	(49,749,515.00)	4,004,248.00	-7.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,430,903.00	30,055,746.56	13,372,435.99	27,946,230.00	(2,109,516.56)	-7.0%
3) Other State Revenue		8300-8599	17,020,774.00	21,062,329.85	4,571,432.96	18,894,877.00	(2,167,452.85)	-10.3%
4) Other Local Revenue		8600-8799	6,537,282.00	6,329,627.60	1,977,471.90	6,854,511.00	524,883.40	8.3%
5) TOTAL, REVENUES			39,988,959.00	57,447,704.01	19,921,340.85	53,695,618.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,379,987.00	23,199,974.53	8,064,207.56	26,093,829.00	(2,893,854.47)	-12.5%
2) Classified Salaries		2000-2999	11,234,549.00	11,184,720.00	3,259,186.53	12,031,280.00	(846,560.00)	-7.6%
3) Employee Benefits		3000-3999	29,970,656.00	29,331,984.50	5,632,548.35	30,387,913.00	(1,055,928.50)	-3.6%
4) Books and Supplies		4000-4999	4,196,743.00	25,637,661.44	1,726,936.39	7,371,482.00	18,266,179.44	71.2%
5) Services and Other Operating Expenditures		5000-5999	12,223,836.00	15,582,358.83	1,439,633.35	16,436,603.00	(854,244.17)	-5.5%
6) Capital Outlay		6000-6999	200,906.00	68,644.00	56,687.28	89,801.00	(21,157.00)	-30.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,440,205.00	5,420,686.00	0.00	6,130,678.00	(709,992.00)	-13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,146,006.00	3,025,900.00	818,567.00	3,184,888.00	(158,988.00)	-5.3%
9) TOTAL, EXPENDITURES			91,792,888.00	113,451,929.30	20,997,766.46	101,726,474.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,803,929.00)	(56,004,225.29)	(1,076,425.61)	(48,030,856.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	50,782,504.00	51,151,948.20	0.00	48,266,018.00	(2,885,930.20)	-5.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,782,504.00	51,151,948.20	0.00	48,266,018.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,021,425.00)	(4,852,277.09)	(1,076,425.61)	235,162.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,852,277.10	4,852,277.10		4,852,277.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,852,277.10	4,852,277.10		4,852,277.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,852,277.10	4,852,277.10		4,852,277.10		
2) Ending Balance, June 30 (E + F1e)			3,830,852.10	0.01		5,087,439.10		
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			4,377,216.34	0.01		5,087,439.34		
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			(546,364.24)	0.00		(0.24)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,444,168.00	4,490,472.00	0.00	4,160,253.00	(330,219.00)	-7.4%
Special Education Discretionary Grants		8182	254,806.00	254,806.00	0.00	254,313.00	(493.00)	-0.2%
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	43,800.00	43,800.00	0.00	43,800.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,576,328.00	4,788,694.52	736,355.52	4,101,757.00	(686,937.52)	-14.3%
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	379,959.00	577,502.56	88,669.56	456,213.00	(121,289.56)	-21.0%

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	73,579.00	24,041.00	0.00	0.00	(24,041.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	395,947.00	751,070.00	46,059.00	372,212.00	(378,858.00)	-50.4%
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	1,134,679.00	1,640,278.30	161,289.82	1,208,241.00	(432,037.30)	-26.3%
Career and Technical Education	3500-3599	8290	589,935.00	535,937.00	0.00	535,937.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,537,702.00	16,949,145.18	12,340,062.09	16,813,504.00	(135,641.18)	-0.8%
TOTAL, FEDERAL REVENUE			16,430,903.00	30,055,746.56	13,372,435.99	27,946,230.00	(2,109,516.56)	-7.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materie		8560	1,192,682.00	1,082,248.00	0.00	1,025,716.00	(56,532.00)	-5.2%
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	280,000.00	0.00	0.00	219,402.00	219,402.00	New
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	1,011,103.00	548,672.36	526,450.29	379,270.00	(169,402.36)	-30.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,536,989.00	19,431,409.49	4,044,982.67	17,270,489.00	(2,160,920.49)	-11.1%
TOTAL, OTHER STATE REVENUE			17,020,774.00	21,062,329.85	4,571,432.96	18,894,877.00	(2,167,452.85)	-10.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,984,401.00	2,984,401.00	0.00	4,255,449.00	1,271,048.00	42.6%
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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	108,963.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,905,416.00	2,806,724.60	1,977,471.90	2,125,436.00	(681,288.60)	-24.3%
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	523,502.00	523,502.00	0.00	458,626.00	(64,876.00)	-12.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,537,282.00	6,329,627.60	1,977,471.90	6,854,511.00	524,883.40	8.3%
TOTAL, REVENUES			39,988,959.00	57,447,704.01	19,921,340.85	53,695,618.00	(3,752,086.01)	-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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,438,710.00	13,578,388.76	4,187,889.38	14,178,067.00	(599,678.24)	-4.4%
Certificated Pupil Support Salaries		1200	1,652,331.00	1,494,414.00	601,026.50	1,927,078.00	(432,664.00)	-29.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,006,984.00	841,714.00	466,954.06	1,519,008.00	(677,294.00)	-80.5%
Other Certificated Salaries		1900	7,281,962.00	7,285,457.77	2,808,337.62	8,469,676.00	(1,184,218.23)	-16.3%
TOTAL, CERTIFICATED SALARIES			25,379,987.00	23,199,974.53	8,064,207.56	26,093,829.00	(2,893,854.47)	-12.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,747,851.00	6,747,851.00	1,719,064.57	6,608,561.00	139,290.00	2.1%
Classified Support Salaries		2200	2,983,070.00	2,973,698.00	930,489.78	3,352,806.00	(379,108.00)	-12.7%
Classified Supervisors' and Administrators' Salaries		2300	245,927.00	245,927.00	127,114.32	392,095.00	(146,168.00)	-59.4%
Clerical, Technical and Office Salaries		2400	865,664.00	831,127.00	286,187.27	1,009,222.00	(178,095.00)	-21.4%
Other Classified Salaries		2900	392,037.00	386,117.00	196,330.59	668,596.00	(282,479.00)	-73.2%
TOTAL, CLASSIFIED SALARIES			11,234,549.00	11,184,720.00	3,259,186.53	12,031,280.00	(846,560.00)	-7.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,757,640.00	15,514,188.17	1,223,861.87	15,853,702.00	(339,513.83)	-2.2%
PERS		3201-3202	2,724,218.00	2,711,964.00	751,007.92	2,749,438.00	(37,474.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	1,293,987.00	1,271,051.32	397,357.67	1,341,120.00	(70,068.68)	-5.5%
Health and Welfare Benefits		3401-3402	9,493,273.00	9,158,785.98	3,034,116.95	9,698,707.00	(539,921.02)	-5.9%
Unemployment Insurance		3501-3502	18,197.00	17,682.78	5,650.20	18,773.00	(1,090.22)	-6.2%
Workers' Compensation		3601-3602	683,341.00	658,312.25	220,553.74	726,173.00	(67,860.75)	-10.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,970,656.00	29,331,984.50	5,632,548.35	30,387,913.00	(1,055,928.50)	-3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	715,000.00	849,357.95	446,657.88	642,256.00	207,101.95	24.4%
Books and Other Reference Materials		4200	307,702.00	69,629.76	22,504.52	78,594.00	(8,964.24)	-12.9%
Materials and Supplies		4300	2,975,851.00	24,576,037.73	841,524.75	4,123,712.00	20,452,325.73	83.2%
Noncapitalized Equipment		4400	198,190.00	142,636.00	416,249.24	2,526,920.00	(2,384,284.00)	-1671.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,196,743.00	25,637,661.44	1,726,936.39	7,371,482.00	18,266,179.44	71.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,612,770.00	7,092,814.00	244,493.07	6,595,293.00	497,521.00	7.0%
Travel and Conferences		5200	427,112.00	288,758.00	40,575.65	199,124.00	89,634.00	31.0%
Dues and Memberships		5300	198.00	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	8,000.00	6,000.00	0.00	0.00	6,000.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,239,953.00	1,398,367.43	452,535.46	1,411,889.00	(13,521.57)	-1.0%
Transfers of Direct Costs		5710	66,640.00	78,067.09	5,726.86	51,713.00	26,354.09	33.8%
Transfers of Direct Costs - Interfund		5750	500.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,867,138.00	6,340,017.31	669,646.30	8,170,881.00	(1,830,863.69)	-28.9%
Communications		5900	1,525.00	378,335.00	26,656.01	7,703.00	370,632.00	98.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,223,836.00	15,582,358.83	1,439,633.35	16,436,603.00	(854,244.17)	-5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	36,246.00	(36,246.00)	New
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	200,906.00	68,644.00	56,687.28	53,555.00	15,089.00	22.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,906.00	68,644.00	56,687.28	89,801.00	(21,157.00)	-30.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	4,947,442.00	5,316,886.00	0.00	5,815,476.00	(498,590.00)	-9.4%
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	432,763.00	43,800.00	0.00	263,202.00	(219,402.00)	-500.9%
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	45,000.00	45,000.00	0.00	37,000.00	8,000.00	17.8%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,440,205.00	5,420,686.00	0.00	6,130,678.00	(709,992.00)	-13.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,146,006.00	3,025,900.00	818,567.00	3,184,888.00	(158,988.00)	-5.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,146,006.00	3,025,900.00	818,567.00	3,184,888.00	(158,988.00)	-5.3%
TOTAL, EXPENDITURES			91,792,888.00	113,451,929.30	20,997,766.46	101,726,474.00	11,725,455.30	10.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	50,782,504.00	51,151,948.00	0.00	48,266,018.00	(2,885,930.00)	-5.6%
Contributions from Restricted Revenues		8990	0.00	0.20	0.00	0.00	(0.20)	-100.0%
(e) TOTAL, CONTRIBUTIONS			50,782,504.00	51,151,948.20	0.00	48,266,018.00	(2,885,930.20)	-5.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,782,504.00	51,151,948.20	0.00	48,266,018.00	2,885,930.20	-5.6%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	219,273,150.00	238,238,096.00	41,004,223.49	237,837,610.00	(400,486.00)	-0.2%
2) Federal Revenue		8100-8299	16,430,903.00	30,055,746.56	13,372,435.99	27,946,230.00	(2,109,516.56)	-7.0%
3) Other State Revenue		8300-8599	21,785,856.00	25,761,151.85	4,571,432.96	23,575,268.00	(2,185,883.85)	-8.5%
4) Other Local Revenue		8600-8799	16,352,172.00	16,170,487.34	2,513,944.25	15,960,210.00	(210,277.34)	-1.3%
5) TOTAL, REVENUES			273,842,081.00	310,225,481.75	61,462,036.69	305,319,318.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	131,932,215.00	129,751,702.53	39,282,345.73	130,455,899.00	(704,196.47)	-0.5%
2) Classified Salaries		2000-2999	32,549,804.00	32,493,475.00	8,758,251.01	32,051,099.00	442,376.00	1.4%
3) Employee Benefits		3000-3999	84,313,209.00	83,608,277.50	24,429,282.67	80,541,318.00	3,066,959.50	3.7%
4) Books and Supplies		4000-4999	5,404,407.00	26,850,583.44	1,812,100.64	8,411,303.00	18,439,280.44	68.7%
5) Services and Other Operating Expenditures		5000-5999	32,285,404.00	36,028,434.58	6,863,300.79	34,052,238.00	1,976,196.58	5.5%
6) Capital Outlay		6000-6999	206,906.00	74,644.00	56,687.28	95,801.00	(21,157.00)	-28.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,537,370.00	11,517,851.00	1,955,143.18	12,180,843.00	(662,992.00)	-5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(619,998.00)	(619,998.00)	(156,613.00)	(578,988.00)	(41,010.00)	6.6%
9) TOTAL, EXPENDITURES			297,609,317.00	319,704,970.05	83,000,498.30	297,209,513.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,767,236.00)	(9,479,488.30)	(21,538,461.61)	8,109,805.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,601,815.00	2,601,815.00	0.00	1,483,497.00	1,118,318.00	43.0%
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	0.20	0.00	0.00	(0.20)	100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,601,815.00)	(2,601,814.80)	0.00	(1,483,497.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,369,051.00)	(12,081,303.10)	(21,538,461.61)	6,626,308.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,893,909.25	42,893,909.25		42,893,909.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,893,909.25	42,893,909.25		42,893,909.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,893,909.25	42,893,909.25		42,893,909.25		
2) Ending Balance, June 30 (E + F1e)			16,524,858.25	30,812,606.15		49,520,217.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	178,057.00	207,176.00		207,176.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			4,377,216.34	0.01		5,087,439.34		
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	3,507,000.00	21,596,375.00		35,260,983.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,006,334.00	9,006,334.00		8,960,790.00		
Unassigned/Unappropriated Amount		9790	(546,249.09)	221.14		1,328.91		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	86,995,749.00	105,991,993.00	29,895,464.00	105,585,052.00	(406,941.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	11,728,362.00	15,732,737.00	5,429,896.00	30,952,540.00	15,219,803.00	96.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	501,205.00	501,513.00	0.00	484,000.00	(17,513.00)	-3.5%
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	112,153,155.00	109,591,450.00	0.00	109,778,263.00	186,813.00	0.2%
Unsecured Roll Taxes		8042	8,568,669.00	8,568,766.00	7,676,707.57	7,756,000.00	(812,766.00)	-9.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,545,145.00	8,646,853.00	3,080,323.92	5,877,000.00	(2,769,853.00)	-32.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,903,447.00	5,336,225.00	0.00	(15,966,000.00)	(21,302,225.00)	-399.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,656,227.00	7,666,892.00	0.00	12,734,000.00	5,067,108.00	66.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			244,051,959.00	262,036,429.00	46,082,391.49	257,200,855.00	(4,835,574.00)	-1.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(24,778,809.00)	(23,798,333.00)	(5,078,168.00)	(19,363,245.00)	4,435,088.00	-18.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			219,273,150.00	238,238,096.00	41,004,223.49	237,837,610.00	(400,486.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,444,168.00	4,490,472.00	0.00	4,160,253.00	(330,219.00)	-7.4%
Special Education Discretionary Grants		8182	254,806.00	254,806.00	0.00	254,313.00	(493.00)	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	43,800.00	43,800.00	0.00	43,800.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,576,328.00	4,788,694.52	736,355.52	4,101,757.00	(686,937.52)	-14.3%
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	379,959.00	577,502.56	88,669.56	456,213.00	(121,289.56)	-21.0%

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	73,579.00	24,041.00	0.00	0.00	(24,041.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	395,947.00	751,070.00	46,059.00	372,212.00	(378,858.00)	-50.4%
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	1,134,679.00	1,640,278.30	161,289.82	1,208,241.00	(432,037.30)	-26.3%
Career and Technical Education	3500-3599	8290	589,935.00	535,937.00	0.00	535,937.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,537,702.00	16,949,145.18	12,340,062.09	16,813,504.00	(135,641.18)	-0.8%
TOTAL, FEDERAL REVENUE			16,430,903.00	30,055,746.56	13,372,435.99	27,946,230.00	(2,109,516.56)	-7.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,330,664.00	1,330,664.00	0.00	1,330,730.00	66.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,571,947.00	4,395,253.00	0.00	4,320,224.00	(75,029.00)	-1.7%
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	280,000.00	0.00	0.00	219,402.00	219,402.00	New
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	1,011,103.00	548,672.36	526,450.29	379,270.00	(169,402.36)	-30.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,592,142.00	19,486,562.49	4,044,982.67	17,325,642.00	(2,160,920.49)	-11.1%
TOTAL, OTHER STATE REVENUE			21,785,856.00	25,761,151.85	4,571,432.96	23,575,268.00	(2,185,883.85)	-8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,984,401.00	2,984,401.00	0.00	4,255,449.00	1,271,048.00	42.6%
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	1,514,338.00	1,514,338.00	189,827.04	1,514,338.00	0.00	0.0%
Interest		8660	175,027.00	175,027.00	0.00	175,027.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	171,000.00	171,000.00	0.00	80,000.00	(91,000.00)	-53.2%
Interagency Services		8677	165,000.00	165,000.00	0.00	165,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,076,000.00	1,098,011.14	74,174.34	576,000.00	(522,011.14)	-47.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	39,691.00	43,649.60	4,213.00	20,000.00	(23,649.60)	-54.2%
Pass-Through Revenues From Local Sources		8697	108,963.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	9,594,250.00	9,495,558.60	2,245,729.87	8,715,770.00	(779,788.60)	-8.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	523,502.00	523,502.00	0.00	458,626.00	(64,876.00)	-12.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,352,172.00	16,170,487.34	2,513,944.25	15,960,210.00	(210,277.34)	-1.3%
TOTAL, REVENUES			273,842,081.00	310,225,481.75	61,462,036.69	305,319,318.00	(4,906,163.75)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	100,291,075.00	98,430,753.76	29,445,061.20	99,047,708.00	(616,954.24)	-0.6%
Certificated Pupil Support Salaries		1200	10,663,626.00	10,505,709.00	3,132,105.30	10,525,436.00	(19,727.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,690,883.00	7,525,613.00	2,637,827.78	8,077,945.00	(552,332.00)	-7.3%
Other Certificated Salaries		1900	13,286,631.00	13,289,626.77	4,067,351.45	12,804,810.00	484,816.77	3.6%
TOTAL, CERTIFICATED SALARIES			131,932,215.00	129,751,702.53	39,282,345.73	130,455,899.00	(704,196.47)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,780,069.00	6,780,069.00	1,727,837.89	6,640,779.00	139,290.00	2.1%
Classified Support Salaries		2200	9,621,950.00	9,606,078.00	2,686,505.60	9,553,944.00	52,134.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	2,056,472.00	2,056,472.00	622,011.08	2,041,362.00	15,110.00	0.7%
Clerical, Technical and Office Salaries		2400	10,779,356.00	10,744,819.00	3,125,609.79	10,368,523.00	376,296.00	3.5%
Other Classified Salaries		2900	3,311,957.00	3,306,037.00	596,286.65	3,446,491.00	(140,454.00)	-4.2%
TOTAL, CLASSIFIED SALARIES			32,549,804.00	32,493,475.00	8,758,251.01	32,051,099.00	442,376.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,113,412.00	32,869,960.17	6,153,846.48	32,266,216.00	603,744.17	1.8%
PERS		3201-3202	6,615,554.00	6,603,300.00	1,975,629.76	6,826,421.00	(223,121.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	4,345,831.00	4,322,895.32	1,295,629.35	4,509,017.00	(186,121.68)	-4.3%
Health and Welfare Benefits		3401-3402	34,745,166.00	34,344,418.98	11,635,699.17	31,624,946.00	2,719,472.98	7.9%
Unemployment Insurance		3501-3502	82,646.00	82,131.78	23,982.87	80,199.00	1,932.78	2.4%
Workers' Compensation		3601-3602	3,117,040.00	3,092,011.25	936,157.19	3,148,714.00	(56,702.75)	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	337,484.85	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	2,293,560.00	2,293,560.00	2,070,853.00	2,085,805.00	207,755.00	9.1%
TOTAL, EMPLOYEE BENEFITS			84,313,209.00	83,608,277.50	24,429,282.67	80,541,318.00	3,066,959.50	3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	715,000.00	849,357.95	446,657.88	642,256.00	207,101.95	24.4%
Books and Other Reference Materials		4200	333,340.00	99,308.86	25,028.52	108,100.00	(8,791.14)	-8.9%
Materials and Supplies		4300	4,120,853.00	25,724,640.77	923,510.59	5,100,813.00	20,623,827.77	80.2%
Noncapitalized Equipment		4400	235,214.00	177,275.86	416,903.65	2,560,134.00	(2,382,858.14)	-1344.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,404,407.00	26,850,583.44	1,812,100.64	8,411,303.00	18,439,280.44	68.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,472,770.00	12,952,814.00	244,493.07	9,799,115.00	3,153,699.00	24.3%
Travel and Conferences		5200	519,573.00	382,729.13	55,545.98	282,489.00	100,240.13	26.2%
Dues and Memberships		5300	31,801.00	32,407.00	28,354.40	32,407.00	0.00	0.0%
Insurance		5400-5450	2,110,000.00	2,127,530.00	2,125,561.00	2,127,530.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,926,630.00	4,841,924.00	764,083.38	4,835,924.00	6,000.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,566,961.00	2,760,526.15	1,044,060.31	2,768,066.00	(7,539.85)	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,360.00)	15,674.31	(21,734.83)	(79,507.00)	95,181.31	607.2%
Professional/Consulting Services and Operating Expenditures		5800	8,653,735.00	11,528,155.99	2,159,560.92	13,133,173.00	(1,605,017.01)	-13.9%
Communications		5900	1,024,294.00	1,386,674.00	463,376.56	1,153,041.00	233,633.00	16.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,285,404.00	36,028,434.58	6,863,300.79	34,052,238.00	1,976,196.58	5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	36,246.00	(36,246.00)	New
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	206,906.00	74,644.00	56,687.28	59,555.00	15,089.00	20.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			206,906.00	74,644.00	56,687.28	95,801.00	(21,157.00)	-28.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,094,442.00	5,463,886.00	0.00	5,915,476.00	(451,590.00)	-8.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	432,763.00	43,800.00	0.00	263,202.00	(219,402.00)	-500.9%
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	3,674,636.00	3,674,636.00	1,224,878.68	3,674,636.00	0.00	0.0%
All Other Transfers		7281-7283	45,000.00	45,000.00	0.00	37,000.00	8,000.00	17.8%
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	1,460,529.00	1,460,529.00	730,264.50	1,460,529.00	0.00	0.0%
Other Debt Service - Principal		7439	815,000.00	815,000.00	0.00	815,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,537,370.00	11,517,851.00	1,955,143.18	12,180,843.00	(662,992.00)	-5.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(619,998.00)	(619,998.00)	(156,613.00)	(578,988.00)	(41,010.00)	6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(619,998.00)	(619,998.00)	(156,613.00)	(578,988.00)	(41,010.00)	6.6%
TOTAL, EXPENDITURES			297,609,317.00	319,704,970.05	83,000,498.30	297,209,513.00	22,495,457.05	7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	2,501,815.00	2,501,815.00	0.00	1,383,497.00	1,118,318.00	44.7%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,601,815.00	2,601,815.00	0.00	1,483,497.00	1,118,318.00	43.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.20	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.20	0.00	0.00	(0.20)	100.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,601,815.00)	(2,601,814.80)	0.00	(1,483,497.00)	(1,118,317.80)	-43.0%

Resource	Description	2020-21 Projected Year Totals
3010	ESSA: Title I, Part A, Basic Grants Low-Inco	0.01
5640	Medi-Cal Billing Option	877,157.03
6300	Lottery: Instructional Materials	2,430,409.46
6512	Special Ed: Mental Health Services	628,089.08
7311	Classified School Employee Professional De	103,390.00
7510	Low-Performing Students Block Grant	1.27
8150	Ongoing & Major Maintenance Account (RM,	1,048,392.49
Total, Restricted Balance		<u>5,087,439.34</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	781,445.00	742,798.00	0.00	742,798.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,727,802.00	7,420,066.00	18,872.36	7,492,507.00	72,441.00	1.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	9,625.50	76,808.00	6,808.00	9.7%
5) TOTAL, REVENUES			7,579,247.00	8,232,864.00	28,497.86	8,312,113.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,036,276.00	3,030,267.08	819,180.78	3,740,637.00	(710,369.92)	-23.4%
2) Classified Salaries		2000-2999	1,158,114.00	1,195,475.49	368,490.64	1,258,191.00	(62,715.51)	-5.2%
3) Employee Benefits		3000-3999	2,182,955.00	2,171,683.49	510,999.62	2,367,498.00	(195,814.51)	-9.0%
4) Books and Supplies		4000-4999	318,731.00	1,700,291.16	11,986.13	268,983.00	1,431,308.16	84.2%
5) Services and Other Operating Expenditures		5000-5999	562,310.00	563,087.60	185,767.01	471,727.00	91,360.60	16.2%
6) Capital Outlay		6000-6999	0.00	10,242.19	10,242.19	10,242.00	0.19	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	292,029.00	292,029.00	87,829.00	353,288.00	(61,259.00)	-21.0%
9) TOTAL, EXPENDITURES			7,550,415.00	8,963,076.01	1,994,495.37	8,470,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,832.00	(730,212.01)	(1,965,997.51)	(158,453.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,832.00	(730,212.01)	(1,965,997.51)	(158,453.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	730,212.01	730,212.01		730,212.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			730,212.01	730,212.01		730,212.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			730,212.01	730,212.01		730,212.01		
2) Ending Balance, June 30 (E + F1e)			759,044.01	0.00		571,759.01		
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	641,544.80	0.00		454,259.80		
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	117,499.21	0.00		117,499.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	781,445.00	742,798.00	0.00	742,798.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			781,445.00	742,798.00	0.00	742,798.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	6,166,749.00	6,859,013.00	0.00	6,859,013.00	0.00	0.0%
All Other State Revenue	All Other	8590	561,053.00	561,053.00	18,872.36	633,494.00	72,441.00	12.9%
TOTAL, OTHER STATE REVENUE			6,727,802.00	7,420,066.00	18,872.36	7,492,507.00	72,441.00	1.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	70,000.00	70,000.00	9,625.50	76,808.00	6,808.00	9.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	70,000.00	9,625.50	76,808.00	6,808.00	9.7%
TOTAL, REVENUES			7,579,247.00	8,232,864.00	28,497.86	8,312,113.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,913,462.00	1,903,462.00	499,077.45	2,597,977.00	(694,515.00)	-36.5%
Certificated Pupil Support Salaries		1200	150,000.00	150,000.00	63,672.60	216,713.00	(66,713.00)	-44.5%
Certificated Supervisors' and Administrators' Salaries		1300	523,991.00	541,857.08	180,619.00	541,857.00	0.08	0.0%
Other Certificated Salaries		1900	448,823.00	434,948.00	75,811.73	384,090.00	50,858.00	11.7%
TOTAL, CERTIFICATED SALARIES			3,036,276.00	3,030,267.08	819,180.78	3,740,637.00	(710,369.92)	-23.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	216,251.00	216,251.00	55,806.69	223,807.00	(7,556.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	941,863.00	979,224.49	312,683.95	1,034,384.00	(55,159.51)	-5.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,158,114.00	1,195,475.49	368,490.64	1,258,191.00	(62,715.51)	-5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	773,876.00	774,561.00	117,015.25	908,325.00	(133,764.00)	-17.3%
PERS		3201-3202	281,678.00	281,788.85	80,044.90	264,213.00	17,575.85	6.2%
OASDI/Medicare/Alternative		3301-3302	146,546.00	149,489.97	43,952.61	154,376.00	(4,886.03)	-3.3%
Health and Welfare Benefits		3401-3402	902,471.00	886,425.48	246,257.86	940,741.00	(54,315.52)	-6.1%
Unemployment Insurance		3501-3502	2,018.00	2,039.19	588.16	2,493.00	(453.81)	-22.3%
Workers' Compensation		3601-3602	76,366.00	77,379.00	23,140.84	97,350.00	(19,971.00)	-25.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,182,955.00	2,171,683.49	510,999.62	2,367,498.00	(195,814.51)	-9.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	18,500.00	18,500.00	5,664.38	15,664.00	2,836.00	15.3%
Books and Other Reference Materials		4200	57,364.00	52,364.00	0.00	53,600.00	(1,236.00)	-2.4%
Materials and Supplies		4300	89,938.00	1,476,498.16	6,321.75	67,227.00	1,409,271.16	95.4%
Noncapitalized Equipment		4400	152,929.00	152,929.00	0.00	132,492.00	20,437.00	13.4%
TOTAL, BOOKS AND SUPPLIES			318,731.00	1,700,291.16	11,986.13	268,983.00	1,431,308.16	84.2%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,306.00	25,178.31	600.00	11,890.00	13,288.31	52.8%
Dues and Memberships		5300	0.00	182.42	182.42	182.00	0.42	0.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	114,868.00	114,868.00	5,412.61	42,250.00	72,618.00	63.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,968.00	31,586.71	21,956.71	25,856.00	5,730.71	18.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,640.00)	(26,131.02)	669.10	(9,315.00)	(16,816.02)	64.4%
Professional/Consulting Services and Operating Expenditures		5800	388,692.00	389,287.18	156,806.17	374,260.00	15,027.18	3.9%
Communications		5900	28,116.00	28,116.00	140.00	26,604.00	1,512.00	5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			562,310.00	563,087.60	185,767.01	471,727.00	91,360.60	16.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,242.19	10,242.19	10,242.00	0.19	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,242.19	10,242.19	10,242.00	0.19	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	292,029.00	292,029.00	87,829.00	353,288.00	(61,259.00)	-21.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			292,029.00	292,029.00	87,829.00	353,288.00	(61,259.00)	-21.0%
TOTAL, EXPENDITURES			7,550,415.00	8,963,076.01	1,994,495.37	8,470,566.00		

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

Resource	Description	2020/21 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	132,969.00
6391	Adult Education Program	321,290.80
Total, Restricted Balance		<u>454,259.80</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	372,394.00	470,107.94	214,237.94	316,678.00	(153,429.94)	-32.6%
3) Other State Revenue		8300-8599	1,756,419.00	2,108,338.95	905,010.95	1,442,344.00	(665,994.95)	-31.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,128,813.00	2,578,446.89	1,119,248.89	1,759,022.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
2) Classified Salaries		2000-2999	39,319.00	39,319.00	11,022.30	42,344.00	(3,025.00)	-7.7%
3) Employee Benefits		3000-3999	19,179.00	19,179.00	4,972.92	15,908.00	3,271.00	17.1%
4) Books and Supplies		4000-4999	0.00	74,842.89	0.00	0.00	74,842.89	100.0%
5) Services and Other Operating Expenditures		5000-5999	2,040,315.00	2,415,106.00	349.75	1,670,770.00	744,336.00	30.8%
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			2,128,813.00	2,578,446.89	16,344.97	1,759,022.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,102,903.92	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,102,903.92	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	372,394.00	470,107.94	214,237.94	316,678.00	(153,429.94)	-32.6%
TOTAL, FEDERAL REVENUE			372,394.00	470,107.94	214,237.94	316,678.00	(153,429.94)	-32.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	1,751,419.00	2,060,493.00	857,165.00	1,442,344.00	(618,149.00)	-30.0%
All Other State Revenue	All Other	8590	5,000.00	47,845.95	47,845.95	0.00	(47,845.95)	-100.0%
TOTAL, OTHER STATE REVENUE			1,756,419.00	2,108,338.95	905,010.95	1,442,344.00	(665,994.95)	-31.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			2,128,813.00	2,578,446.89	1,119,248.89	1,759,022.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	21,267.00	21,267.00	5,005.26	24,292.00	(3,025.00)	-14.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,052.00	18,052.00	6,017.04	18,052.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,319.00	39,319.00	11,022.30	42,344.00	(3,025.00)	-7.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,951.00	8,951.00	2,281.64	8,764.00	187.00	2.1%
OASDI/Medicare/Alternative		3301-3302	3,447.00	3,447.00	841.26	3,237.00	210.00	6.1%
Health and Welfare Benefits		3401-3402	5,406.00	5,406.00	1,629.80	3,060.00	2,346.00	43.4%
Unemployment Insurance		3501-3502	36.00	36.00	5.52	22.00	14.00	38.9%
Workers' Compensation		3601-3602	1,339.00	1,339.00	214.70	825.00	514.00	38.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,179.00	19,179.00	4,972.92	15,908.00	3,271.00	17.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	74,842.89	0.00	0.00	74,842.89	100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	74,842.89	0.00	0.00	74,842.89	100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,500.00	28,500.00	349.75	21,206.00	7,294.00	25.6%
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	2,011,815.00	2,386,606.00	0.00	1,649,564.00	737,042.00	30.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,040,315.00	2,415,106.00	349.75	1,670,770.00	744,336.00	30.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,128,813.00	2,578,446.89	16,344.97	1,759,022.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,665.00	0.00	0.00	10,385.00	10,385.00	New
4) Other Local Revenue		8600-8799	7,526,687.00	15,053,374.00	0.00	3,518,453.00	(11,534,921.00)	-76.6%
5) TOTAL, REVENUES			7,555,352.00	15,053,374.00	0.00	3,528,838.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,495,857.00	2,553,237.54	798,908.90	2,341,349.00	211,888.54	8.3%
3) Employee Benefits		3000-3999	1,321,502.70	1,327,612.67	430,707.15	1,303,209.00	24,403.67	1.8%
4) Books and Supplies		4000-4999	6,225,000.00	14,678,524.73	587,537.99	6,475,000.00	8,203,524.73	55.9%
5) Services and Other Operating Expenditures		5000-5999	4,229,250.00	47,802,714.74	1,554,163.46	4,242,833.00	43,559,881.74	91.1%
6) Capital Outlay		6000-6999	97,120,000.00	207,661,842.32	8,834,737.16	72,320,000.00	135,341,842.32	65.2%
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			111,391,609.70	274,023,932.00	12,206,054.66	86,682,391.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,836,257.70)	(258,970,558.00)	(12,206,054.66)	(83,153,553.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	157,100,000.00	314,200,000.00	0.00	127,320,000.00	(186,880,000.00)	-59.5%
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			157,100,000.00	314,200,000.00	0.00	127,320,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,263,742.30	55,229,442.00	(12,206,054.66)	44,166,447.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	274,023,931.94	274,023,931.94		274,023,931.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,023,931.94	274,023,931.94		274,023,931.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,023,931.94	274,023,931.94		274,023,931.94		
2) Ending Balance, June 30 (E + F1e)			327,287,674.24	329,253,373.94		318,190,378.94		
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	327,287,674.24	329,253,373.94		318,190,378.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	28,665.00	0.00	0.00	10,385.00	10,385.00	New
TOTAL, OTHER STATE REVENUE			28,665.00	0.00	0.00	10,385.00	10,385.00	New
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,526,687.00	15,053,374.00	0.00	3,518,453.00	(11,534,921.00)	-76.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,526,687.00	15,053,374.00	0.00	3,518,453.00	(11,534,921.00)	-76.6%
TOTAL, REVENUES			7,555,352.00	15,053,374.00	0.00	3,528,838.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	55,000.00	73,741.03	34,430.82	65,000.00	8,741.03	11.9%
Classified Supervisors' and Administrators' Salaries		2300	1,472,652.00	1,529,521.92	450,237.67	1,327,848.00	201,673.92	13.2%
Clerical, Technical and Office Salaries		2400	968,205.00	949,974.59	314,240.41	948,501.00	1,473.59	0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,495,857.00	2,553,237.54	798,908.90	2,341,349.00	211,888.54	8.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	80,068.00	28,143.63	9,381.20	38,529.00	(10,385.37)	-36.9%
PERS		3201-3202	484,884.00	441,397.13	145,654.54	434,390.00	7,007.13	1.6%
OASDI/Medicare/Alternative		3301-3302	166,212.00	170,154.61	54,623.26	169,199.00	955.61	0.6%
Health and Welfare Benefits		3401-3402	541,449.00	639,785.54	205,036.96	614,767.00	25,018.54	3.9%
Unemployment Insurance		3501-3502	1,265.00	1,970.57	399.32	1,156.00	814.57	41.3%
Workers' Compensation		3601-3602	47,624.70	46,161.19	15,611.87	45,168.00	993.19	2.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,321,502.70	1,327,612.67	430,707.15	1,303,209.00	24,403.67	1.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,725,000.00	6,848,852.44	358,214.75	2,725,000.00	4,123,852.44	60.2%
Noncapitalized Equipment		4400	3,500,000.00	7,829,672.29	229,323.24	3,750,000.00	4,079,672.29	52.1%
TOTAL, BOOKS AND SUPPLIES			6,225,000.00	14,678,524.73	587,537.99	6,475,000.00	8,203,524.73	55.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25,000.00	34,730.67	2,569.70	25,000.00	9,730.67	28.0%
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	17,000.00	42,448.72	17,983.71	30,583.00	11,865.72	28.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	248.28	0.00	3,000.00	(2,751.72)	-1108.3%
Professional/Consulting Services and Operating Expenditures		5800	4,180,000.00	47,721,239.76	1,533,123.81	4,180,000.00	43,541,239.76	91.2%
Communications		5900	4,250.00	4,047.31	486.24	4,250.00	(202.69)	-5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,229,250.00	47,802,714.74	1,554,163.46	4,242,833.00	43,559,881.74	91.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	24,900,000.00	29,041,300.35	2,103,007.86	22,700,000.00	6,341,300.35	21.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	70,950,000.00	172,464,047.17	6,516,871.38	48,350,000.00	124,114,047.17	72.0%
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	1,270,000.00	6,156,494.80	214,857.92	1,270,000.00	4,886,494.80	79.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			97,120,000.00	207,661,842.32	8,834,737.16	72,320,000.00	135,341,842.32	65.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			111,391,609.70	274,023,932.00	12,206,054.66	86,682,391.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	157,100,000.00	314,200,000.00	0.00	127,320,000.00	(186,880,000.00)	-59.5%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			157,100,000.00	314,200,000.00	0.00	127,320,000.00	(186,880,000.00)	-59.5%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			157,100,000.00	314,200,000.00	0.00	127,320,000.00		

Resource	Description	2020/21 Projected Year Totals
7690	On-Behalf Pension Contributions	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,133,000.00	4,266,000.00	181,703.20	2,101,387.00	(2,164,613.00)	-50.7%
5) TOTAL, REVENUES			2,133,000.00	4,266,000.00	181,703.20	2,101,387.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	200,000.00	8,114.30	8,114.30	200,000.00	(191,885.70)	-2364.8%
5) Services and Other Operating Expenditures		5000-5999	133,000.00	142,686.93	0.00	133,000.00	9,686.93	6.8%
6) Capital Outlay		6000-6999	1,800,000.00	1,897,198.77	3,366.00	1,800,000.00	97,198.77	5.1%
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			2,133,000.00	2,048,000.00	11,480.30	2,133,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	2,218,000.00	170,222.90	(31,613.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	2,218,000.00	170,222.90	(31,613.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,082,897.81	12,082,897.81		12,082,897.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,082,897.81	12,082,897.81		12,082,897.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,082,897.81	12,082,897.81		12,082,897.81		
2) Ending Balance, June 30 (E + F1e)			12,082,897.81	14,300,897.81		12,051,284.81		
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	12,082,897.81	14,300,897.81		12,051,284.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	260,963.00	521,926.00	0.00	521,926.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,872,037.00	3,744,074.00	181,703.20	1,579,461.00	(2,164,613.00)	-57.8%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,133,000.00	4,266,000.00	181,703.20	2,101,387.00	(2,164,613.00)	-50.7%
TOTAL, REVENUES			2,133,000.00	4,266,000.00	181,703.20	2,101,387.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	100,000.00	491.62	491.62	100,000.00	(99,508.38)	-20240.9%
Noncapitalized Equipment		4400	100,000.00	7,622.68	7,622.68	100,000.00	(92,377.32)	-1211.9%
TOTAL, BOOKS AND SUPPLIES			200,000.00	8,114.30	8,114.30	200,000.00	(191,885.70)	-2364.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,000.00	29,478.50	0.00	58,000.00	(28,521.50)	-96.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	60,000.00	28,208.43	0.00	60,000.00	(31,791.57)	-112.7%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	85,000.00	0.00	15,000.00	70,000.00	82.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,000.00	142,686.93	0.00	133,000.00	9,686.93	6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,700,000.00	1,897,198.77	3,366.00	1,700,000.00	197,198.77	10.4%
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	100,000.00	0.00	0.00	100,000.00	(100,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,800,000.00	1,897,198.77	3,366.00	1,800,000.00	97,198.77	5.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			2,133,000.00	2,048,000.00	11,480.30	2,133,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	12,051,284.81
Total, Restricted Balance		<u>12,051,284.81</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,299,126.00	3,299,126.00	900,705.44	3,193,812.00	(105,314.00)	-3.2%
3) Other State Revenue		8300-8599	214,154.00	214,154.00	44,133.73	155,596.00	(58,558.00)	-27.3%
4) Other Local Revenue		8600-8799	872,250.00	872,250.00	12,098.11	935,959.00	63,709.00	7.3%
5) TOTAL, REVENUES			4,385,530.00	4,385,530.00	956,937.28	4,285,367.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,134,076.00	3,134,076.00	918,409.97	2,415,034.00	719,042.00	22.9%
3) Employee Benefits		3000-3999	1,959,944.00	1,959,944.00	676,666.19	1,861,925.00	98,019.00	5.0%
4) Books and Supplies		4000-4999	1,317,785.00	1,303,856.62	281,574.60	995,118.00	308,738.62	23.7%
5) Services and Other Operating Expenses		5000-5999	147,571.00	161,499.38	56,968.10	171,087.00	(9,587.62)	-5.9%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	327,969.00	327,969.00	68,784.00	225,700.00	102,269.00	31.2%
9) TOTAL, EXPENSES			6,887,345.00	6,887,345.00	2,002,402.86	5,668,864.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,501,815.00)	(2,501,815.00)	(1,045,465.58)	(1,383,497.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,501,815.00	2,501,815.00	0.00	1,383,497.00	(1,118,318.00)	-44.7%
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			2,501,815.00	2,501,815.00	0.00	1,383,497.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(1,045,465.58)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,299,126.00	3,299,126.00	900,705.44	3,193,812.00	(105,314.00)	-3.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,299,126.00	3,299,126.00	900,705.44	3,193,812.00	(105,314.00)	-3.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	214,154.00	214,154.00	44,133.73	155,596.00	(58,558.00)	-27.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			214,154.00	214,154.00	44,133.73	155,596.00	(58,558.00)	-27.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	872,250.00	872,250.00	11,282.69	935,959.00	63,709.00	7.3%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	815.42	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			872,250.00	872,250.00	12,098.11	935,959.00	63,709.00	7.3%
TOTAL, REVENUES			4,385,530.00	4,385,530.00	956,937.28	4,285,367.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,649,103.00	2,649,103.00	783,927.85	2,011,155.00	637,948.00	24.1%
Classified Supervisors' and Administrators' Salaries		2300	220,111.00	220,111.00	73,370.52	220,112.00	(1.00)	0.0%
Clerical, Technical and Office Salaries		2400	184,862.00	184,862.00	61,111.60	183,767.00	1,095.00	0.6%
Other Classified Salaries		2900	80,000.00	80,000.00	0.00	0.00	80,000.00	100.0%
TOTAL, CLASSIFIED SALARIES			3,134,076.00	3,134,076.00	918,409.97	2,415,034.00	719,042.00	22.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	631,248.00	631,248.00	185,824.69	582,143.00	49,105.00	7.8%
OASDI/Medicare/Alternative		3301-3302	206,076.00	206,076.00	69,999.51	215,879.00	(9,803.00)	-4.8%
Health and Welfare Benefits		3401-3402	1,067,578.00	1,067,578.00	402,494.80	1,007,327.00	60,251.00	5.6%
Unemployment Insurance		3501-3502	1,398.00	1,398.00	459.21	1,415.00	(17.00)	-1.2%
Workers' Compensation		3601-3602	53,644.00	53,644.00	17,887.98	55,161.00	(1,517.00)	-2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,959,944.00	1,959,944.00	676,666.19	1,861,925.00	98,019.00	5.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	117,784.00	117,784.00	16,994.04	65,963.00	51,821.00	44.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	1,200,001.00	1,186,072.62	264,580.56	929,155.00	256,917.62	21.7%
TOTAL, BOOKS AND SUPPLIES			1,317,785.00	1,303,856.62	281,574.60	995,118.00	308,738.62	23.7%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,220.00	1,219.76	278.81	1,259.00	(39.24)	-3.2%
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	11,993.00	11,993.24	2,538.35	1,993.00	10,000.24	83.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,000.00)	(18,000.00)	21,065.73	25,822.00	(43,822.00)	243.5%
Professional/Consulting Services and Operating Expenditures		5800	136,358.00	150,286.38	33,085.21	142,013.00	8,273.38	5.5%
Communications		5900	16,000.00	16,000.00	0.00	0.00	16,000.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			147,571.00	161,499.38	56,968.10	171,087.00	(9,587.62)	-5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	327,969.00	327,969.00	68,784.00	225,700.00	102,269.00	31.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			327,969.00	327,969.00	68,784.00	225,700.00	102,269.00	31.2%
TOTAL, EXPENSES			6,887,345.00	6,887,345.00	2,002,402.86	5,668,864.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	2,501,815.00	2,501,815.00	0.00	1,383,497.00	(1,118,318.00)	-44.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,501,815.00	2,501,815.00	0.00	1,383,497.00	(1,118,318.00)	-44.7%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,501,815.00	2,501,815.00	0.00	1,383,497.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,071,612.00	14,371,612.00	4,035,645.49	14,222,227.00	(149,385.00)	-1.0%
5) TOTAL, REVENUES			13,071,612.00	14,371,612.00	4,035,645.49	14,222,227.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,000,000.00	2,000,000.00	0.00	4,500,000.00	(2,500,000.00)	-125.0%
4) Books and Supplies		4000-4999	105,000.00	205,000.00	0.00	205,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,838,469.00	13,038,469.00	3,308,545.77	12,493,264.00	545,205.00	4.2%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			13,943,469.00	15,243,469.00	3,308,545.77	17,198,264.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(871,857.00)	(871,857.00)	727,099.72	(2,976,037.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	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			100,000.00	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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(771,857.00)	(771,857.00)	727,099.72	(2,876,037.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,260,166.03	6,260,166.03		6,260,166.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,260,166.03	6,260,166.03		6,260,166.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,260,166.03	6,260,166.03		6,260,166.03		
2) Ending Net Position, June 30 (E + F1e)			5,488,309.03	5,488,309.03		3,384,129.03		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			5,488,309.03	5,488,309.03		3,384,129.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	100.00	100.00	57.77	100.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	12,871,512.00	12,871,512.00	4,015,264.08	12,722,127.00	(149,385.00)	-1.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	200,000.00	1,500,000.00	20,323.64	1,500,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,071,612.00	14,371,612.00	4,035,645.49	14,222,227.00	(149,385.00)	-1.0%
TOTAL, REVENUES			13,071,612.00	14,371,612.00	4,035,645.49	14,222,227.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,000,000.00	2,000,000.00	0.00	4,500,000.00	(2,500,000.00)	-125.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,000,000.00	2,000,000.00	0.00	4,500,000.00	(2,500,000.00)	-125.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			105,000.00	205,000.00	0.00	205,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	204,176.00	204,176.00	36,089.26	204,176.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	100,000.00	0.00	100,000.00	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	11,534,293.00	12,734,293.00	3,272,456.51	12,189,088.00	545,205.00	4.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,838,469.00	13,038,469.00	3,308,545.77	12,493,264.00	545,205.00	4.2%

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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			13,943,469.00	15,243,469.00	3,308,545.77	17,198,264.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	1,500,000.00	1,500,000.00	New
5) TOTAL, REVENUES			0.00	0.00	0.00	1,500,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,647,869.00	9,647,869.00	0.00	9,647,869.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,647,869.00	9,647,869.00	0.00	9,647,869.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,647,869.00)	(9,647,869.00)	0.00	(8,147,869.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(9,647,869.00)	(9,647,869.00)	0.00	(8,147,869.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	15,015,048.16	15,015,048.16		15,015,048.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,015,048.16	15,015,048.16		15,015,048.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,015,048.16	15,015,048.16		15,015,048.16		
2) Ending Net Position, June 30 (E + F1e)			5,367,179.16	5,367,179.16		6,867,179.16		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			5,367,179.16	5,367,179.16		6,867,179.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
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	1,500,000.00	1,500,000.00	New
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	1,500,000.00	1,500,000.00	New
TOTAL, REVENUES			0.00	0.00	0.00	1,500,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,647,869.00	9,647,869.00	0.00	9,647,869.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,647,869.00	9,647,869.00	0.00	9,647,869.00	0.00	0.0%
TOTAL, EXPENSES			9,647,869.00	9,647,869.00	0.00	9,647,869.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,569.00	5,569.00	39,791.88	49,792.00	44,223.00	794.1%
5) TOTAL, REVENUES			5,569.00	5,569.00	39,791.88	49,792.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	34,400.00	34,400.00	1,556.43	34,400.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			34,400.00	34,400.00	1,556.43	34,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,831.00)	(28,831.00)	38,235.45	15,392.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(28,831.00)	(28,831.00)	38,235.45	15,392.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	593,504.90	593,504.90		593,504.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			593,504.90	593,504.90		593,504.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			593,504.90	593,504.90		593,504.90		
2) Ending Net Position, June 30 (E + F1e)			564,673.90	564,673.90		608,896.90		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			564,673.90	564,673.90		608,896.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,569.00	5,569.00	39,791.88	49,792.00	44,223.00	794.1%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,569.00	5,569.00	39,791.88	49,792.00	44,223.00	794.1%
TOTAL, REVENUES			5,569.00	5,569.00	39,791.88	49,792.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,400.00	34,400.00	1,556.43	34,400.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			34,400.00	34,400.00	1,556.43	34,400.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			34,400.00	34,400.00	1,556.43	34,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	21,488.26	21,484.18	21,484.18	21,484.18	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,488.26	21,484.18	21,484.18	21,484.18	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	214.78	214.78	214.78	214.78	0.00	0%
c. Special Education-NPS/LCI	5.32	5.32	5.32	5.32	0.00	0%
d. Special Education Extended Year	15.67	15.67	15.67	15.67	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	235.77	235.77	235.77	235.77	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,724.03	21,719.95	21,719.95	21,719.95	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			36,124,880.00	35,702,683.00	24,538,282.00	31,449,105.00	25,177,794.21	32,619,917.21	38,022,745.21	47,760,812.21	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		5,338,476.00	5,338,476.00	15,039,152.00	9,609,256.00	9,609,256.00	15,039,152.00	9,609,256.00	4,516,350.00	
	8020-8079		887,303.00	619,951.00	892,519.00	8,357,259.00	19,806,547.00	21,041,749.00	20,685,037.00	867,510.00	
	8080-8099		0.00	0.00	(3,515,654.00)	(1,562,514.00)	(1,562,514.00)	(1,549,060.00)	(1,549,060.00)	(1,549,060.00)	
	8100-8299		851,672.00	27,565.00	12,267,545.00	225,654.00	48,955.00	974,719.00	1,630,430.00	1,798,596.00	
	8300-8599		1,413,867.00	152,009.00	3,005,557.00	0.00	1,858,330.00	1,453,554.00	1,059,499.00	(1,752.00)	
	8600-8799		1,419,899.00	(109,811.00)	409,639.00	794,218.00	242,413.00	866,846.00	1,303,460.00	1,276,983.00	
	8910-8929										
	8930-8979										
TOTAL RECEIPTS			9,911,217.00	6,028,190.00	28,098,758.00	17,423,873.00	30,002,987.00	37,826,960.00	32,738,622.00	6,908,627.00	
C. DISBURSEMENTS											
	1000-1999		651,193.00	13,257,369.00	12,827,189.00	12,546,595.00	12,634,459.00	13,439,935.00	12,501,950.00	12,781,522.00	
	2000-2999		1,527,872.00	2,330,431.00	2,441,699.00	2,458,249.00	2,505,897.00	3,323,915.00	2,624,601.00	2,631,778.00	
	3000-3999		5,899,231.00	5,922,939.00	6,339,409.00	6,267,704.00	6,293,666.00	6,699,089.00	5,888,908.00	6,505,819.00	
	4000-4999		26,981.00	87,262.00	904,723.00	793,135.00	297,527.00	547,102.00	420,489.00	478,682.00	
	5000-5999		2,315,359.00	961,297.00	1,131,640.00	2,455,005.00	3,772,611.00	3,151,937.00	3,181,309.00	2,617,613.00	
	6000-6599				28,023.00	28,665.00		3,448.00	2,170.00	6,319.00	
	7000-7499		297,099.00	276,830.00	950,539.00	274,064.00	246,414.00	719,930.00	380,662.00	301,071.00	
	7600-7629										
	7630-7699										
TOTAL DISBURSEMENTS			10,717,735.00	22,836,128.00	24,623,222.00	24,823,417.00	25,750,574.00	27,885,356.00	25,000,089.00	25,322,804.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	2,500.00	(1,000.00)	(1,000.00)							
	9200-9299	22,176,565.38	12,431,780.00	3,882,734.00	1,206,296.00	378,416.00	133,944.00	293,130.00	482,345.00	319,829.00	
	9310	5,974,259.10	49,290.00	2,349,539.00	129,931.00	(2,231,094.00)	(260.00)	(727,274.00)	653,072.00	(617,521.00)	
	9320	207,176.31	(3,533.00)	11,270.00	917.00	(37,502.00)	(6,447.00)	(47,904.00)	20,868.00	6,238.00	
	9330	714,270.50	704,271.00		(714.00)						
	9340										
	9490										
SUBTOTAL			29,074,771.29	13,180,808.00	6,242,543.00	1,336,430.00	(1,890,180.00)	127,237.00	(482,048.00)	1,156,285.00	(291,454.00)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	18,906,018.54	9,399,490.00	599,006.00	(2,098,857.00)	(3,021,139.00)	(3,062,473.00)	4,056,728.00	(843,249.00)	(1,121,053.00)	
	9610										
	9640										
	9650	3,396,997.00	3,396,997.00								
	9690	2,725.79				2,725.79					
SUBTOTAL			22,305,741.33	12,796,487.00	599,006.00	(2,098,857.00)	(3,018,413.21)	(3,062,473.00)	4,056,728.00	(843,249.00)	(1,121,053.00)
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			6,769,029.96	384,321.00	5,643,537.00	3,435,287.00	1,128,233.21	3,189,710.00	(4,538,776.00)	1,999,534.00	829,599.00
E. NET INCREASE/DECREASE (B - C + D)			(422,197.00)	(11,164,401.00)	6,910,823.00	(6,271,310.79)	7,442,123.00	5,402,828.00	9,738,067.00	(17,584,578.00)	
F. ENDING CASH (A + E)			35,702,683.00	24,538,282.00	31,449,105.00	25,177,794.21	32,619,917.21	38,022,745.21	47,760,812.21	30,176,234.21	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		30,176,234.21	40,698,857.21	38,091,788.21	14,086,125.21				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,159,561.00	1,729,666.00	1,729,666.00	13,478,394.00	38,340,931.00		136,537,592.00	136,537,592.00
Property Taxes	8020-8079	10,725,476.00	18,857,086.00	1,375,485.00	16,547,341.00			120,663,263.00	120,663,263.00
Miscellaneous Funds	8080-8099	(2,691,526.00)	(1,345,359.00)	(1,345,359.00)	(1,345,357.00)	(1,347,782.00)		(19,363,245.00)	(19,363,245.00)
Federal Revenue	8100-8299	2,287,084.00	648,622.00	693,658.00	121,427.00	6,370,303.00		27,946,230.00	27,946,230.00
Other State Revenue	8300-8599	1,281,914.00	772,247.00	587,245.00	7,505,013.00	4,487,785.00		23,575,268.00	23,575,268.00
Other Local Revenue	8600-8799	820,622.00	639,112.00	255,703.00	6,859,420.00	1,181,706.00		15,960,210.00	15,960,210.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		19,583,131.00	21,301,374.00	3,296,398.00	43,166,238.00	49,032,943.00	0.00	305,319,318.00	305,319,318.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,549,157.00	12,642,452.00	12,082,490.00	1,999,766.00	541,822.00		130,455,899.00	130,455,899.00
Classified Salaries	2000-2999	3,062,935.00	2,688,208.00	2,584,036.00	3,172,399.00	699,079.00		32,051,099.00	32,051,099.00
Employee Benefits	3000-3999	6,695,620.00	6,298,014.00	6,001,625.00	10,751,932.00	977,362.00		80,541,318.00	80,541,318.00
Books and Supplies	4000-4999	518,697.00	499,105.00	586,941.00	3,035,809.00	214,850.00		8,411,303.00	8,411,303.00
Services	5000-5999	2,622,314.00	2,398,463.00	2,828,203.00	4,876,772.00	1,739,715.00		34,052,238.00	34,052,238.00
Capital Outlay	6000-6599	4,065.00	4,082.00	1,008.00	195.00	17,826.00		95,801.00	95,801.00
Other Outgo	7000-7499	5,131,480.00	467,112.00	1,309,311.00	1,061,013.00	186,330.00		11,601,855.00	11,601,855.00
Interfund Transfers Out	7600-7629				1,483,497.00			1,483,497.00	1,483,497.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		30,584,268.00	24,997,436.00	25,393,614.00	26,381,383.00	4,376,984.00	0.00	298,693,010.00	298,693,010.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				4,500.00			2,500.00	
Accounts Receivable	9200-9299	735,117.00	(296,112.00)	165,826.00	521,095.00	1,922,166.00		22,176,566.00	
Due From Other Funds	9310	(478,788.00)	166,123.00	(321,177.00)	1,543,696.00	5,458,722.00		5,974,259.00	
Stores	9320	33,654.00	19,835.00	(33,508.00)	(24,723.00)	268,011.00		207,176.00	
Prepaid Expenditures	9330	(20,000.00)			(165,000.00)	195,714.00		714,271.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		269,983.00	(110,154.00)	(188,859.00)	1,879,568.00	7,844,613.00	0.00	29,074,772.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,253,777.00)	(1,199,147.00)	1,719,588.00	444,978.00	15,285,924.00		18,906,019.00	
Due To Other Funds	9610							0.00	
Current Loans	9640	(20,000,000.00)				20,000,000.00		0.00	
Unearned Revenues	9650				(4,831,737.00)	4,831,737.00		3,396,997.00	
Deferred Inflows of Resources	9690					0.00		2,725.79	
SUBTOTAL		(21,253,777.00)	(1,199,147.00)	1,719,588.00	(4,386,759.00)	40,117,661.00	0.00	22,305,741.79	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		21,523,760.00	1,088,993.00	(1,908,447.00)	6,266,327.00	(32,273,048.00)	0.00	6,769,030.21	
E. NET INCREASE/DECREASE (B - C + D)									
		10,522,623.00	(2,607,069.00)	(24,005,663.00)	23,051,182.00	12,382,911.00	0.00	13,395,338.21	6,626,308.00
F. ENDING CASH (A + E)									
		40,698,857.21	38,091,788.21	14,086,125.21	37,137,307.21				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								49,520,218.21	

	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			37,137,307.21	37,416,389.21	24,251,237.21	25,313,651.21	31,920,814.21	38,472,373.21	50,520,353.21	57,938,426.21	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		5,380,944.00	5,380,944.00	15,967,695.00	9,685,699.00	9,685,699.00	15,967,695.00	9,685,699.00	4,552,278.00	
	8020-8079		791,033.00	518,275.00	420,276.00	7,948,220.00	14,425,001.00	21,706,632.00	21,338,648.00	894,922.00	
	8080-8099		0.00	(1,201,786.00)	(2,403,572.00)	(1,602,381.00)	(1,602,381.00)	(1,602,381.00)	(1,602,381.00)	(1,602,381.00)	
	8100-8299		240,115.00	28,491.00	74,138.00	223,731.00	316,133.00	378,288.00	2,767,321.00	698,035.00	
	8300-8599		1,414,233.00	2,639.00	286,421.00	2,613,071.00	799,941.00	1,294,054.00	943,239.00	(1,560.00)	
	8600-8799		2,066,522.00	555,309.00	750,482.00	1,164,185.00	478,365.00	920,391.00	1,551,078.00	1,196,565.00	
	8910-8929										
	8930-8979										
TOTAL RECEIPTS			9,892,847.00	5,283,872.00	15,095,440.00	20,032,525.00	24,102,758.00	38,664,679.00	34,683,604.00	5,737,859.00	
C. DISBURSEMENTS											
	1000-1999		589,140.00	11,716,643.00	11,646,394.00	11,710,964.00	11,828,070.00	12,562,554.00	11,685,803.00	11,947,124.00	
	2000-2999		1,546,137.00	2,359,143.00	2,489,524.00	2,487,771.00	2,561,960.00	3,130,315.00	2,471,733.00	2,478,492.00	
	3000-3999		4,158,935.00	6,756,940.00	6,863,858.00	6,998,152.00	6,804,407.00	7,122,732.00	6,261,316.00	6,917,239.00	
	4000-4999		28,294.00	359,664.00	570,447.00	409,429.00	308,539.00	407,010.00	312,817.00	356,109.00	
	5000-5999		818,477.00	3,008,443.00	1,817,003.00	2,934,416.00	2,280,596.00	3,109,993.00	3,138,973.00	2,582,779.00	
	6000-6599		0.00	4.00	216.00	4,552.00	4,708.00	3,350.00	2,108.00	6,140.00	
	7000-7499		137,144.00	223,617.00	1,065,843.00	208,455.00	442,140.00	741,969.00	392,315.00	310,288.00	
	7600-7629										
	7630-7699										
TOTAL DISBURSEMENTS			7,278,127.00	24,424,454.00	24,453,285.00	24,753,739.00	24,230,420.00	27,077,923.00	24,265,065.00	24,598,171.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	2,500.00	(1,000.00)	(1,500.00)	(500.00)	(500.00)					
	9200-9299	50,955,112.00	11,052,263.00	9,491,288.00	9,701,034.00	10,722,393.00	5,340,716.00	293,130.00	482,345.00	(180,171.00)	
	9310	5,458,722.00	(180,412.00)	346,286.00	(1,470,159.00)	703,657.00	164,045.00	(727,274.00)	653,072.00	(617,521.00)	
	9320	268,011.00	25,467.00	36,195.00	(73,873.00)	8,326.00	23,375.00	(47,904.00)	20,868.00	6,238.00	
	9330	195,714.00	162,274.00	9,600.00							
	9340										
	9490										
SUBTOTAL			56,880,059.00	11,058,592.00	9,881,869.00	8,156,502.00	11,433,876.00	5,528,136.00	(482,048.00)	1,156,285.00	(791,454.00)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	19,662,910.00	8,562,493.00	3,906,439.00	(2,263,757.00)	105,499.00	(1,151,085.00)	(943,272.00)	4,156,751.00	2,378,948.00	
	9610										
	9640	20,000,000.00								20,000,000.00	
	9650	4,831,737.00	4,831,737.00								
	9690										
SUBTOTAL			44,494,647.00	13,394,230.00	3,906,439.00	(2,263,757.00)	105,499.00	(1,151,085.00)	(943,272.00)	4,156,751.00	22,378,948.00
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			12,385,412.00	(2,335,638.00)	5,975,430.00	10,420,259.00	11,328,377.00	6,679,221.00	461,224.00	(3,000,466.00)	(23,170,402.00)
E. NET INCREASE/DECREASE (B - C + D)			279,082.00	(13,165,152.00)	1,062,414.00	6,607,163.00	6,551,559.00	12,047,980.00	7,418,073.00	(42,030,714.00)	
F. ENDING CASH (A + E)			37,416,389.21	24,251,237.21	25,313,651.21	31,920,814.21	38,472,373.21	50,520,353.21	57,938,426.21	15,907,712.21	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		15,907,712.21	30,541,273.21	28,161,092.21	9,127,222.21				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,025,422.00	1,743,426.00	1,743,426.00	6,281,995.00	38,645,938.00		132,746,860.00	132,746,860.00
Property Taxes	8020-8079	11,064,383.00	19,452,938.00	1,418,948.00	24,496,739.00	0.00		124,476,015.00	124,476,015.00
Miscellaneous Funds	8080-8099	(2,803,887.00)	(1,401,523.00)	(1,401,523.00)	(1,401,523.00)	(1,404,046.00)		(20,029,765.00)	(20,029,765.00)
Federal Revenue	8100-8299	1,042,858.00	251,730.00	346,829.00	2,005,952.00	2,472,316.00		10,845,937.00	10,845,937.00
Other State Revenue	8300-8599	1,141,249.00	687,508.00	522,806.00	7,289,396.00	3,995,338.00		20,988,335.00	20,988,335.00
Other Local Revenue	8600-8799	552,581.00	565,032.00	84,369.00	66,502.00	795,724.00		10,747,105.00	10,747,105.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		19,022,606.00	21,299,111.00	2,714,855.00	38,739,061.00	44,505,270.00	0.00	279,774,487.00	279,774,487.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,729,928.00	11,817,132.00	11,293,726.00	2,905,601.00	506,450.00		121,939,529.00	121,939,529.00
Classified Salaries	2000-2999	2,884,537.00	2,531,635.00	2,433,531.00	2,151,165.00	658,362.00		30,184,305.00	30,184,305.00
Employee Benefits	3000-3999	7,119,043.00	6,696,293.00	4,254,683.00	14,641,890.00	1,039,170.00		85,634,658.00	85,634,658.00
Books and Supplies	4000-4999	385,878.00	371,303.00	436,647.00	2,241,299.00	70,040.00		6,257,476.00	6,257,476.00
Services	5000-5999	2,587,418.00	2,366,545.00	2,790,567.00	4,083,359.00	2,080,520.00		33,599,089.00	33,599,089.00
Capital Outlay	6000-6599	3,950.00	3,966.00	26,241.00	20,525.00	17,320.00		93,080.00	93,080.00
Other Outgo	7000-7499	5,202,051.00	481,411.00	1,349,394.00	1,347,451.00	28,069.00		11,930,147.00	11,930,147.00
Interfund Transfers Out	7600-7629				2,601,815.00			2,601,815.00	2,601,815.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		29,912,805.00	24,268,285.00	22,584,789.00	29,993,105.00	4,399,931.00	0.00	292,240,099.00	292,240,099.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				6,000.00			2,500.00	
Accounts Receivable	9200-9299	235,117.00	(296,112.00)	165,826.00	521,095.00	3,426,208.00		50,955,132.00	
Due From Other Funds	9310	(478,788.00)	166,123.00	(321,177.00)	1,543,696.00	5,677,174.00		5,458,722.00	
Stores	9320	33,654.00	19,835.00	(33,508.00)	(24,723.00)	274,061.00		268,011.00	
Prepaid Expenditures	9330	(20,000.00)			(165,000.00)	208,840.00		195,714.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(230,017.00)	(110,154.00)	(188,859.00)	1,881,068.00	9,586,283.00	0.00	56,880,079.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(753,777.00)	(699,147.00)	(1,024,923.00)	(6,745,876.00)	14,134,617.00		19,662,910.00	
Due To Other Funds	9610							0.00	
Current Loans	9640	(25,000,000.00)				25,000,000.00		20,000,000.00	
Unearned Revenues	9650				(3,600,000.00)	3,600,000.00		4,831,737.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(25,753,777.00)	(699,147.00)	(1,024,923.00)	(10,345,876.00)	42,734,617.00	0.00	44,494,647.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		25,523,760.00	588,993.00	836,064.00	12,226,944.00	(33,148,334.00)	0.00	12,385,432.00	
E. NET INCREASE/DECREASE (B - C + D)									
		14,633,561.00	(2,380,181.00)	(19,033,870.00)	20,972,900.00	6,957,005.00	0.00	(80,180.00)	(12,465,612.00)
F. ENDING CASH (A + E)									
		30,541,273.21	28,161,092.21	9,127,222.21	30,100,122.21				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								37,057,127.21	

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	298,693,010.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	27,640,976.00
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	234.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	70,911.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,275,529.00
4. Other Transfers Out	All	9200	7200-7299	3,931,038.00
5. Interfund Transfers Out	All	9300	7600-7629	1,483,497.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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)				7,761,209.00
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	1,383,497.00
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)				264,674,322.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		21,719.95
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,185.77
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
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.)	269,139,515.46	12,391.35
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)	269,139,515.46	12,391.35
B. Required effort (Line A.2 times 90%)	242,225,563.91	11,152.22
C. Current year expenditures (Line I.E and Line II.B)	264,674,322.00	12,185.77
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.

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

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) 9,127,643.00
- 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) 233,920,673.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.90%

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)	10,311,629.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,197,908.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	969,433.14
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)	13,478,970.14
9. Carry-Forward Adjustment (Part IV, Line F)	(1,053,945.33)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,425,024.81

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	159,443,610.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	38,024,387.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	35,804,756.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,610,164.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	234.00
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)	2,197,127.00
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)	265,495.00
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)	172.00
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)	23,887,826.86
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)	8,107,036.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,759,022.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,514,009.00
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)	276,613,838.86

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 4.87%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19) 4.49%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>13,478,970.14</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>376,570.44</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.39%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.39%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.39%) times Part III, Line B19); zero if positive	<u>(1,053,945.33)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,053,945.33)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.49%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-526,972.67) is applied to the current year calculation and the remainder (\$-526,972.66) is deferred to one or more future years:	<u>4.68%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-351,315.11) is applied to the current year calculation and the remainder (\$-702,630.22) is deferred to one or more future years:	<u>4.75%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,053,945.33)</u>

Approved indirect cost rate: 5.39%
Highest rate used in any program: 5.39%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,891,979.00	209,778.00	5.39%
01	3060	183,180.00	9,874.00	5.39%
01	3182	660,002.00	35,574.00	5.39%
01	3210	2,916,990.00	157,226.00	5.39%
01	3310	3,359,898.00	181,098.00	5.39%
01	3311	3,215.00	173.00	5.38%
01	3312	560,068.00	30,188.00	5.39%
01	3327	166,453.00	8,972.00	5.39%
01	3410	374,750.00	20,199.00	5.39%
01	3550	490,196.00	26,422.00	5.39%
01	4035	432,881.00	23,332.00	5.39%
01	4127	303,265.00	16,346.00	5.39%
01	5640	172,447.00	9,295.00	5.39%
01	6385	94,858.00	5,113.00	5.39%
01	6387	270,310.00	14,570.00	5.39%
01	6388	760,282.00	40,979.00	5.39%
01	6500	31,748,366.00	1,711,237.00	5.39%
01	6512	901,130.00	48,571.00	5.39%
01	6520	730,263.00	39,361.00	5.39%
01	7220	219,427.00	11,827.00	5.39%
01	7311	7,250.00	391.00	5.39%
01	7420	1,912,647.00	103,092.00	5.39%
01	7510	416,418.00	22,445.00	5.39%
01	8150	7,546,349.00	406,748.00	5.39%
01	9010	2,068,013.00	52,077.00	2.52%
11	6391	6,775,269.00	338,763.00	5.00%
61	5310	4,418,952.00	188,005.00	4.25%
61	5320	1,024,212.00	37,695.00	3.68%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	237,837,610.00	-0.27%	237,193,110.00	-1.71%	233,134,813.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,680,391.00	0.04%	4,682,172.00	-1.17%	4,627,596.00
4. Other Local Revenues	8600-8799	9,105,699.00	-50.00%	4,553,167.00	2.19%	4,652,852.00
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	(48,266,018.00)	8.14%	(52,196,367.00)	4.07%	(54,322,587.00)
6. Total (Sum lines A1 thru A5c)		203,357,682.00	-4.49%	194,232,082.00	-3.16%	188,092,674.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				104,362,070.00		99,731,934.00
b. Step & Column Adjustment				1,632,712.00		1,487,654.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,262,848.00)		(105,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,362,070.00	-4.44%	99,731,934.00	1.39%	101,114,588.00
2. Classified Salaries						
a. Base Salaries				20,019,819.00		19,451,241.00
b. Step & Column Adjustment				434,321.00		389,025.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,002,899.00)		200,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,019,819.00	-2.84%	19,451,241.00	3.03%	20,040,266.00
3. Employee Benefits	3000-3999	50,153,405.00	12.78%	56,564,585.00	6.87%	60,448,486.00
4. Books and Supplies	4000-4999	1,039,821.00	67.60%	1,742,760.00	0.00%	1,742,760.00
5. Services and Other Operating Expenditures	5000-5999	17,615,635.00	25.47%	22,102,386.00	6.80%	23,605,027.00
6. Capital Outlay	6000-6999	6,000.00	47.50%	8,850.00	0.00%	8,850.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,050,165.00	0.71%	6,092,948.00	0.77%	6,140,068.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,763,876.00)	-7.18%	(3,493,510.00)	2.17%	(3,569,482.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,483,497.00	75.38%	2,601,815.00	0.00%	2,601,815.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		196,966,536.00	3.98%	204,803,009.00	3.58%	212,132,378.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		6,391,146.00		(10,570,927.00)		(24,039,704.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		38,041,632.15		44,432,778.15		33,861,851.15
2. Ending Fund Balance (Sum lines C and D1)		44,432,778.15		33,861,851.15		9,822,147.15
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	209,676.00		209,676.00		209,676.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	35,260,983.00		24,884,851.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,960,790.00		8,767,203.00		9,061,572.00
2. Unassigned/Unappropriated	9790	1,329.15		121.15		550,899.15
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,432,778.15		33,861,851.15		9,822,147.15

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,960,790.00		8,767,203.00		9,061,572.00
c. Unassigned/Unappropriated	9790	1,329.15		121.15		550,899.15
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		8,962,119.15		8,767,324.15		9,612,471.15
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021/22 Reduce 7.6 certificated FTE due to projected declining enrollment. Reduction in Force (RIF) 94.2 certificated FTE, 38.4 classified FTE and 7.0 administrator/manager FTE.						
2022/23 Reduce 7.4 certificated FTE due to projected declining enrollment and other adjustments to salaries						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	27,946,230.00	-61.19%	10,845,937.00	3.21%	11,194,441.00
3. Other State Revenues	8300-8599	18,894,877.00	-13.70%	16,306,163.00	0.64%	16,410,246.00
4. Other Local Revenues	8600-8799	6,854,511.00	-9.64%	6,193,938.00	0.00%	6,193,938.00
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	48,266,018.00	8.14%	52,196,367.00	4.07%	54,322,587.00
6. Total (Sum lines A1 thru A5c)		101,961,636.00	-16.10%	85,542,405.00	3.01%	88,121,212.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,093,829.00		22,207,596.00
b. Step & Column Adjustment				328,191.00		333,114.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,214,424.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,093,829.00	-14.89%	22,207,596.00	1.50%	22,540,710.00
2. Classified Salaries						
a. Base Salaries				12,031,280.00		10,733,063.00
b. Step & Column Adjustment				210,452.00		214,661.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,508,669.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,031,280.00	-10.79%	10,733,063.00	2.00%	10,947,724.00
3. Employee Benefits	3000-3999	30,387,913.00	-4.34%	29,070,073.00	5.88%	30,778,745.00
4. Books and Supplies	4000-4999	7,371,482.00	-38.75%	4,514,716.00	0.00%	4,514,716.00
5. Services and Other Operating Expenditures	5000-5999	16,436,603.00	-30.05%	11,496,703.00	2.12%	11,740,920.00
6. Capital Outlay	6000-6999	89,801.00	-6.20%	84,230.00	0.00%	84,230.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,130,678.00	0.36%	6,152,756.00	6.19%	6,533,485.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,184,888.00	-0.22%	3,177,953.00	-12.54%	2,779,490.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		101,726,474.00	-14.05%	87,437,090.00	2.84%	89,920,020.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		235,162.00		(1,894,685.00)		(1,798,808.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,852,277.10		5,087,439.10		3,192,754.10
2. Ending Fund Balance (Sum lines C and D1)		5,087,439.10		3,192,754.10		1,393,946.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,087,439.34		3,192,754.10		1,393,946.10
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	(0.24)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,087,439.10		3,192,754.10		1,393,946.10

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	237,837,610.00	-0.27%	237,193,110.00	-1.71%	233,134,813.00
2. Federal Revenues	8100-8299	27,946,230.00	-61.19%	10,845,937.00	3.21%	11,194,441.00
3. Other State Revenues	8300-8599	23,575,268.00	-10.97%	20,988,335.00	0.24%	21,037,842.00
4. Other Local Revenues	8600-8799	15,960,210.00	-32.66%	10,747,105.00	0.93%	10,846,790.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		305,319,318.00	-8.37%	279,774,487.00	-1.27%	276,213,886.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				130,455,899.00		121,939,530.00
b. Step & Column Adjustment				1,960,903.00		1,820,768.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,477,272.00)		(105,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	130,455,899.00	-6.53%	121,939,530.00	1.41%	123,655,298.00
2. Classified Salaries						
a. Base Salaries				32,051,099.00		30,184,304.00
b. Step & Column Adjustment				644,773.00		603,686.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,511,568.00)		200,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,051,099.00	-5.82%	30,184,304.00	2.66%	30,987,990.00
3. Employee Benefits	3000-3999	80,541,318.00	6.32%	85,634,658.00	6.53%	91,227,231.00
4. Books and Supplies	4000-4999	8,411,303.00	-25.61%	6,257,476.00	0.00%	6,257,476.00
5. Services and Other Operating Expenditures	5000-5999	34,052,238.00	-1.33%	33,599,089.00	5.20%	35,345,947.00
6. Capital Outlay	6000-6999	95,801.00	-2.84%	93,080.00	0.00%	93,080.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,180,843.00	0.53%	12,245,704.00	3.49%	12,673,553.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(578,988.00)	-45.50%	(315,557.00)	150.35%	(789,992.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,483,497.00	75.38%	2,601,815.00	0.00%	2,601,815.00
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)		298,693,010.00	-2.16%	292,240,099.00	3.36%	302,052,398.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		6,626,308.00		(12,465,612.00)		(25,838,512.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,893,909.25		49,520,217.25		37,054,605.25
2. Ending Fund Balance (Sum lines C and D1)		49,520,217.25		37,054,605.25		11,216,093.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	209,676.00		209,676.00		209,676.00
b. Restricted	9740	5,087,439.34		3,192,754.10		1,393,946.10
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	35,260,983.00		24,884,851.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,960,790.00		8,767,203.00		9,061,572.00
2. Unassigned/Unappropriated	9790	1,328.91		121.15		550,899.15
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,520,217.25		37,054,605.25		11,216,093.25

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,960,790.00		8,767,203.00		9,061,572.00
c. Unassigned/Unappropriated	9790	1,329.15		121.15		550,899.15
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.24)		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)		8,962,118.91		8,767,324.15		9,612,471.15
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.18%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		21,484.18		21,349.51		21,136.08
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		298,693,010.00		292,240,099.00		302,052,398.00
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)		298,693,010.00		292,240,099.00		302,052,398.00
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)		8,960,790.30		8,767,202.97		9,061,571.94
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)		8,960,790.30		8,767,202.97		9,061,571.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(79,507.00)	0.00	(578,988.00)				
Other Sources/Uses Detail					0.00	1,483,497.00		
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	(9,315.00)	353,288.00	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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	3,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	60,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	25,822.00	0.00	225,700.00	0.00				
Other Sources/Uses Detail					1,383,497.00	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					100,000.00	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								
Fund Reconciliation					0.00			
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	88,822.00	(88,822.00)	578,988.00	(578,988.00)	1,483,497.00	1,483,497.00		

SECTION 6

District Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	21,488.00	21,484.18		
Charter School		0.00		
Total ADA	21,488.00	21,484.18	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	21,271.00	21,484.18		
Charter School				
Total ADA	21,271.00	21,484.18	1.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	21,059.00	21,136.08		
Charter School				
Total ADA	21,059.00	21,136.08	0.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	22,421	22,490		
Charter School				
Total Enrollment	22,421	22,490	0.3%	Met
1st Subsequent Year (2021-22)				
District Regular	22,197	22,265		
Charter School				
Total Enrollment	22,197	22,265	0.3%	Met
2nd Subsequent Year (2022-23)				
District Regular	21,975	22,042		
Charter School				
Total Enrollment	21,975	22,042	0.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	22,081	23,336	
Charter School			
Total ADA/Enrollment	22,081	23,336	94.6%
Second Prior Year (2018-19)			
District Regular	21,440	22,606	
Charter School			
Total ADA/Enrollment	21,440	22,606	94.8%
First Prior Year (2019-20)			
District Regular	21,484	22,576	
Charter School			
Total ADA/Enrollment	21,484	22,576	95.2%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	21,484	22,490		
Charter School	0			
Total ADA/Enrollment	21,484	22,490	95.5%	Not Met
1st Subsequent Year (2021-22)				
District Regular	21,136	22,265		
Charter School				
Total ADA/Enrollment	21,136	22,265	94.9%	Met
2nd Subsequent Year (2022-23)				
District Regular	20,925	22,042		
Charter School				
Total ADA/Enrollment	20,925	22,042	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

For 2020-21 the District is declining in enrollment and since attendance is not being collected by the State, it is using P-2 ADA from 2019-20. Technically we comparing 19/20 P-2 ADA to 2020/21 CBEDs, which is yielding a higher percentage.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	244,051,959.00	257,200,855.00	5.4%	Not Met
1st Subsequent Year (2021-22)	242,091,846.00	257,222,875.00	6.3%	Not Met
2nd Subsequent Year (2022-23)	240,460,354.00	253,431,497.00	5.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The Budget Adoption was built on the assumption of a 10% reduction in accordance with the State's May Revision. Since then the District has revised the assumptions accordingly with the State Adopted Budget of 0% COLA.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	173,029,605.38	196,100,534.25	88.2%
Second Prior Year (2018-19)	182,154,228.01	205,870,829.90	88.5%
First Prior Year (2019-20)	179,079,115.59	201,066,044.25	89.1%
	Historical Average Ratio:		88.6%

	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):	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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)	174,535,294.00	195,483,039.00	89.3%	Met
1st Subsequent Year (2021-22)	175,747,760.00	202,201,194.00	86.9%	Met
2nd Subsequent Year (2022-23)	181,603,340.00	209,530,563.00	86.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	16,430,903.00	27,946,230.00	70.1%	Yes
1st Subsequent Year (2021-22)	11,246,614.00	10,845,937.00	-3.6%	No
2nd Subsequent Year (2022-23)	11,295,181.00	11,194,441.00	-0.9%	No

Explanation: (required if Yes)
2020-21 The District received \$12.5 million for Learning Loss Mitigation funds and has a decrease in Title I, Title III, Title IV entitlements (\$800K)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	21,785,856.00	23,575,268.00	8.2%	Yes
1st Subsequent Year (2021-22)	21,345,065.00	20,988,335.00	-1.7%	No
2nd Subsequent Year (2022-23)	21,589,633.00	21,037,842.00	-2.6%	No

Explanation: (required if Yes)
2020-21 The District received \$2 million for Prop 98 Learning Loss Mitigation funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	16,352,172.00	15,960,210.00	-2.4%	No
1st Subsequent Year (2021-22)	10,962,950.00	10,747,105.00	-2.0%	No
2nd Subsequent Year (2022-23)	10,964,135.00	10,846,790.00	-1.1%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	5,404,407.00	8,411,303.00	55.6%	Yes
1st Subsequent Year (2021-22)	5,633,363.00	6,257,476.00	11.1%	Yes
2nd Subsequent Year (2022-23)	5,383,363.00	6,257,476.00	16.2%	Yes

Explanation: (required if Yes)
2020-21 Increase in expenses for use of one-time Learning Loss Mitigation funds. 2021-22 and 202-23 increase in expenses for Restricted Routine Maintenance RRMA

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	32,285,404.00	34,052,238.00	5.5%	Yes
1st Subsequent Year (2021-22)	33,562,953.00	33,599,089.00	0.1%	No
2nd Subsequent Year (2022-23)	34,911,663.00	35,345,947.00	1.2%	No

Explanation: (required if Yes)
2020-21 Increase in expenses for use of One-time Learning Loss Mitigation funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	54,568,931.00	67,481,708.00	23.7%	Not Met
1st Subsequent Year (2021-22)	43,554,629.00	42,581,377.00	-2.2%	Met
2nd Subsequent Year (2022-23)	43,848,949.00	43,079,073.00	-1.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	37,689,811.00	42,463,541.00	12.7%	Not Met
1st Subsequent Year (2021-22)	39,196,316.00	39,856,565.00	1.7%	Met
2nd Subsequent Year (2022-23)	40,295,026.00	41,603,423.00	3.2%	Met

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

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

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

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

2020-21 The District received \$12.5 million for Learning Loss Mitigation funds and has a decrease in Title I, Title III, Title IV entitlements (\$800K)

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

2020-21 The District received \$2 million for Prop 98 Learning Loss Mitigation funds.

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

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

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

2020-21 Increase in expenses for use of one-time Learning Loss Mitigation funds. 2021-22 and 202-23 increase in expenses for Restricted Routine Maintenance RRMA

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

2020-21 Increase in expenses for use of One-time Learning Loss Mitigation funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	8,066,881.00	8,100,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		8,700,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.1%

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)	6,391,146.00	196,966,536.00	N/A	Met
1st Subsequent Year (2021-22)	(10,570,927.00)	204,803,009.00	5.2%	Not Met
2nd Subsequent Year (2022-23)	(24,039,704.00)	212,132,378.00	11.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2021-22 and 2022-23 The District is using the excess reserve to cover ongoing operational costs. Reduction in Force will be in effect for the 2021-22 school year and District will monitor budget closely to ensure it is in line with the financial forecasts.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	49,520,217.25	Met
1st Subsequent Year (2021-22)	37,054,605.25	Met
2nd Subsequent Year (2022-23)	11,216,093.25	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	37,137,307.21	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	21,484	21,350	21,136
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	298,693,010.00	292,240,099.00	302,052,398.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	298,693,010.00	292,240,099.00	302,052,398.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,960,790.30	8,767,202.97	9,061,571.94
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)	8,960,790.30	8,767,202.97	9,061,571.94

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,960,790.00	8,767,203.00	9,061,572.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,329.15	121.15	550,899.15
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)	(0.24)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,962,118.91	8,767,324.15	9,612,471.15
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.18%
District's Reserve Standard (Section 10B, Line 7):	8,960,790.30	8,767,202.97	9,061,571.94
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

The District is projecting to use ESSER funds, LLMF funds and unrestricted reserves to pay for Salary and Benefits for the fiscal year 2020/21. In the fiscal year 2021/22, the District will implement a Reduction in Force (RIF) which will reduce salary and benefits for the two projected out years.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

The District is projecting to temporarily borrow funds from Fund 25 to mitigate the effects of State Cash 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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(50,782,504.00)	(48,266,018.00)	-5.0%	(2,516,486.00)	Met
1st Subsequent Year (2021-22)	(54,078,636.00)	(52,196,367.00)	-3.5%	(1,882,269.00)	Met
2nd Subsequent Year (2022-23)	(56,761,618.00)	(54,322,587.00)	-4.3%	(2,439,031.00)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	2,601,815.00	1,483,497.00	-43.0%	(1,118,318.00)	Not Met
1st Subsequent Year (2021-22)	2,601,815.00	2,601,815.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	2,601,815.00	2,601,815.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2020-21 Reduction to Contribution to Fund 61 Child Nutrition Services due to relief from one-time LLMF funds.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	01/8011	01/5610	238,632
Certificates of Participation				
General Obligation Bonds	22	21/86XX	21/74XX	888,586,832
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	2,648,245

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

Private Placement Notes	6			
Bond Premiums		21/86XX	21/74XX	58,294,732
TOTAL:				949,768,441

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	142,931	121,217	62,637	62,637
Certificates of Participation				
General Obligation Bonds	83,094,309	63,099,944	65,873,059	46,459,868
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	596,085	570,257	570,257	570,257

Other Long-term Commitments (continued):

Private Placement Notes			3,292,874	8,189,304
Bond Premiums	6,756,782	5,968,808		
Total Annual Payments:	90,590,107	69,760,226	69,798,827	55,282,066
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	49,667,483.00	49,667,483.00
b. OPEB plan(s) fiduciary net position (if applicable)	18,952,431.00	18,952,431.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	30,715,052.00	30,715,052.00
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.	June 2019	June 2019

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	1,343,078.00	1,547,078.00
1st Subsequent Year (2021-22)	1,547,078.00	1,710,000.00
2nd Subsequent Year (2022-23)	1,710,000.00	2,237,000.00
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)	0.00	0.00
1st Subsequent Year (2021-22)	3,500,000.00	3,500,000.00
2nd Subsequent Year (2022-23)	3,500,000.00	3,500,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	2,640,466.00	2,689,813.00
1st Subsequent Year (2021-22)	2,689,813.00	2,737,082.00
2nd Subsequent Year (2022-23)	2,737,082.00	2,641,384.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	334	334
1st Subsequent Year (2021-22)	354	354
2nd Subsequent Year (2022-23)	374	374

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	1,009,000.00	1,009,000.00
b.	0.00	0.00

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2020-21)	15,238,170.00	14,692,965.00
a. 1st Subsequent Year (2021-22)	15,960,385.00	15,382,468.00
a. 2nd Subsequent Year (2022-23)	16,724,367.00	16,111,774.00
b. Current Year (2020-21)	15,238,170.00	14,692,965.00
b. 1st Subsequent Year (2021-22)	15,960,385.00	15,382,468.00
b. 2nd Subsequent Year (2022-23)	16,724,367.00	16,111,774.00

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	1,177.6	1,166.0	1,064.2	1,056.8

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

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

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

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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)

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?

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	529.1	529.2	490.8	490.8

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

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

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:
 4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

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)

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

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

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

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)

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)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	76.8	74.7	67.7	67.7

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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First Interim
2020-21 Actuals to Date
Technical Review Checks

East Side Union High

Santa Clara 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

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

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

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

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

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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

East Side Union High

Santa Clara County

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

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IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
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- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

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

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

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

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

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2020-21 Original Budget
Technical Review Checks

East Side Union High

Santa Clara County

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- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
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- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	3210	-314,996.24
Explanation: Per CDE guidance, ESSER funds expenditures were allowed to be reported in 2019-20, however the revenues were not. This caused a negative fund balance carryover into 2020/21.		
01	6230	-231,368.00
Explanation: The District overprojected the fund balance for this resource code. It has been adjusted accordingly.		
Total of negative resource balances for Fund 01		-546,364.24

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

FUND	RESOURCE	OBJECT	VALUE
01	3210	9790	-314,996.24
Explanation: Per CDE guidance, ESSER funds expenditures were allowed to be reported in 2019-20, however the revenues were not. This caused a negative fund balance carryover into 2020/21.			
01	6230	9790	-231,368.00
Explanation: The District overprojected the fund balance for this resource code. It has been adjusted accordingly.			

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
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First Interim
2020-21 Projected Totals
Technical Review Checks

East Side Union High

Santa Clara 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.