

MADERA UNIFIED SCHOOL DISTRICT

2020-21 First Interim Budget

WE BELIEVE
MADERA UNIFIED



Board of Trustees:

Ruben Mendoza, President, Brent Fernandes, Clerk
Ray G. Seibert, Ed McIntyre, Joetta Fleak, Lucy Salazar, J. Gordon Kennedy

Superintendent:

Todd Lile

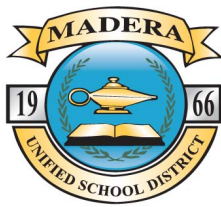
Deputy Superintendent of Administrative & Support Services:

Sandon Schwartz

Chief Financial Officer:

Arelis Garcia





MADERA UNIFIED SCHOOL DISTRICT

Madera Unified Community Compact During a Crisis

As a nation, we face an unparalleled time requiring educators to serve students and families to care for children in a manner that challenges all of us to reorient our work in an effort to save lives. We recognize that our profession, conditions for learning and collaboration must evolve to meet our current challenges and those ahead. Now more than ever, we rely on our original purpose, looking to our Madera Unified Community Compact to reorient ourselves as individuals, and as an organization to ensure our strategies, decisions, and actions are guided by our original promise.

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders- students, staff, parents, community partners, taxpayers, leadership, and trustees- that during this time of crisis we uphold the responsibility to meet the needs of our students by providing meals, social-emotional support, and continuous learning opportunities. All means will be developed to ensure we are supporting our staff while uncovering the essential needs of our student community. The MUSD Governing Board believes in compassion & understanding while providing fair and equitable opportunities to empower students and their families to continue to engage in learning activities. During these ever-changing times, the MUSD Governing Board and MUSD Staff believe.

2020-21 First Interim Budget

Since the current year budget was adopted in June, there have been significant changes that had an impact on the budget. It is the purpose of this First Interim Report to detail the changes made since the Modified Budget was presented in September 2020 and to update the overall financial condition of the District.

Assumptions

The assumptions below were incorporated into the 2020-21 First Interim report and the multiyear projections based on the latest information available.

The COVID-19 pandemic effects are far-reaching, extending beyond this fiscal year. The education funds may face more cuts in the next fiscal years. For that reason, the fiscal solvency of our district continues to be the priority to maintain the commitments we made to our community and to come out in a good standing from this crisis.

The School Services of California (SSC) and the Fiscal Crisis & Management Assistance Team (FCMAT), both organizations are recommending being very prudent when projecting future revenues, as we do not know the full effects of the pandemic in our economy. Their recommendation is to calculate the LCFF revenue with zero COLA.

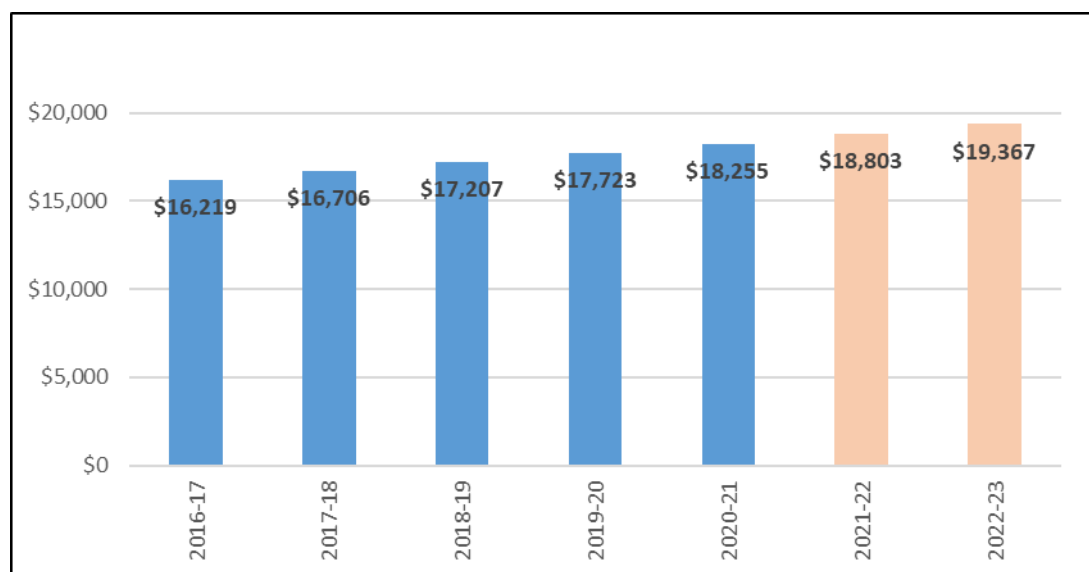
	2020-21	2021-22	2022-23
SSC & FCMAT Recommended	0.00%	0.00%	0.00%

The approved state budget also included \$3.1 billion in an effort to pay down the unfunded pension liabilities to the CalSTRS and CalPERS retirement systems. This contribution on behalf of schools reduces the rates for Madera Unified for 2020-21, but the percentages on these pensions are still raising in future years.

CalPERS finalized the Schools Pool Actuarial Valuation report as of June 30th, 2019 and has again adjusted its estimates for future employer contribution rates as shown below,

	2020-21	2021-22	2022-23
CalSTRS	16.15%	16.00%	18.10%
CalPERS	20.70%	23.00%	26.30%

The Multiyear projection also includes the District's contribution to Health & Welfare (H&W). The 3% increase is a negotiated percentage that the district has to cover annually independent from the increase on the health insurance premiums. Below is the District's contribution to the employee's H&W benefits for the last five years and the next two years.



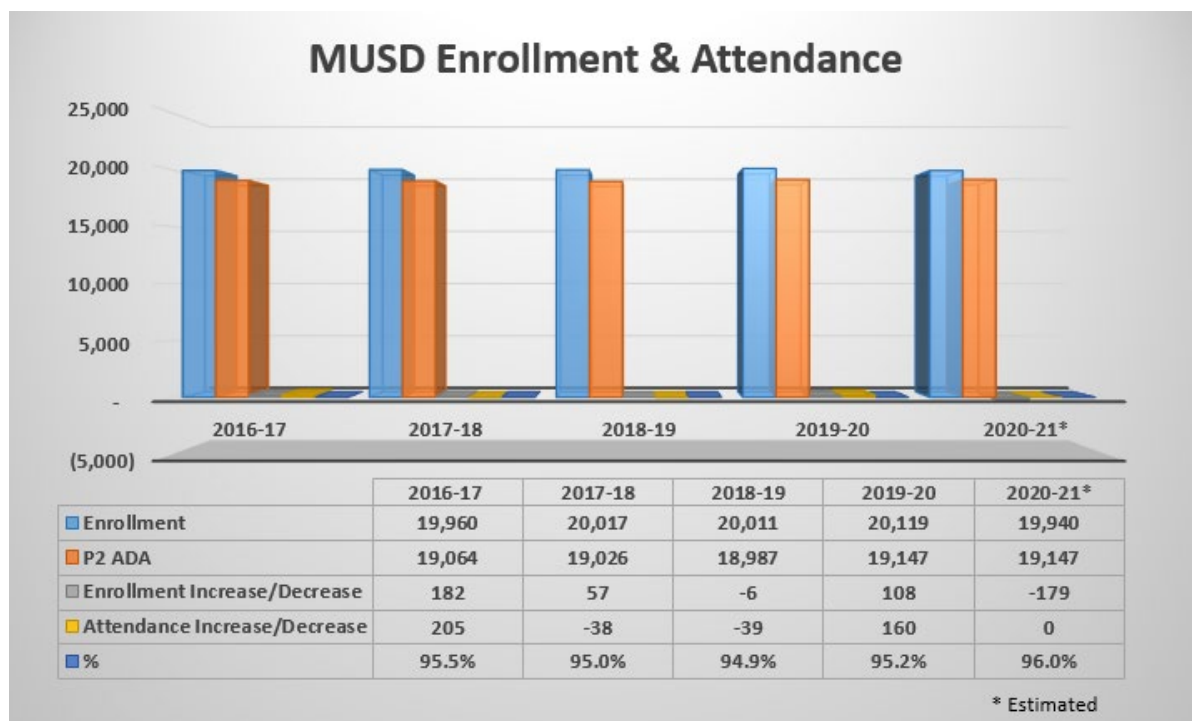
Other factors included in the Multi-Year projections are the salary increase to step and column, the minimum wage increase to the hourly rate, and the consumer price index increase.

Enrollment & Attendance

Almost all our students are attending school from home through digital platforms. Madera County is still being affected by the pandemic and it is on the state's watch list for high COVID-19 positive cases.

Our enrollment has been negatively impacted by the pandemic, our latest report of enrollment to the California Longitudinal Pupil Achievement Data System (CALPADS) was 19,940 (not final certification). This count is 227 less students from our projected 20,167 enrollment and 179 students compared to 2019-20. Lower enrollment means lower Unduplicated Pupil Percent (UPP), and lower UPP means a reduction in Supplemental and Concentration funds through the LCFF. The three year average UPP for our District is around 90%, a slightly lower percentage will be seen in the next two years.

Below is the District's enrollment and attendance for the last five years,



The Unduplicated Pupil Percentage (UPP) for the last five years are below,

	2016-17	2017-18	2018-19	2019-20	2020-21
UPP	89.10%	89.01%	89.84%	90.27%	90.23%

General Fund Revenue \$309.4 million

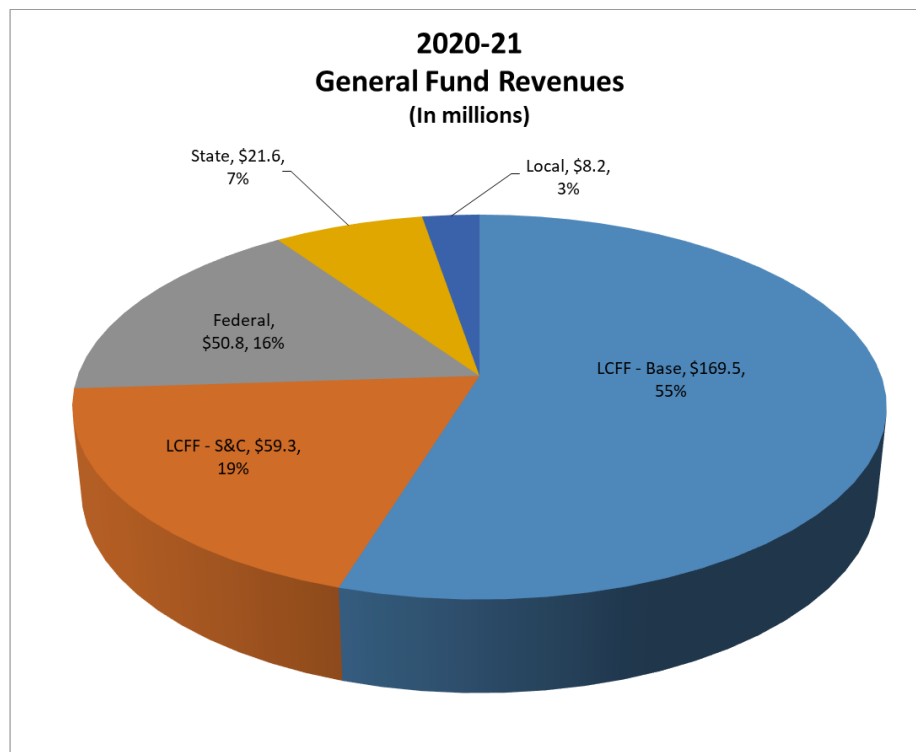
The revenue amounts were revised to match award letters or funds received. The \$309.4 million are broken in two categories, Unrestricted funds accounts for \$236.2 million and \$73.2 for Restricted funds. Unrestricted funds are generated primarily by the LCFF calculation and are available for the general and discretionary needs of the district. Restricted funds come from other state and federal sources and are available for use only within the programs and purposes for which they are granted. Restricted and unrestricted funds together make up the total general fund, but the flexibility afforded by the two different types of funding is very different.

This year 74% of the district's total revenue is coming from LCFF or \$228.8 million. The district is receiving \$50.7 in Federal funds; from there \$31.5 million are one-time funds for COVID-19 Relief. The State revenue is \$21.6 million and Local revenue is \$8.2 million.

The \$31.5 million for COVID-19 Relief funds come from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and it is broken down as follows,

- Elementary Secondary School Emergency Relief Funds (ESSER) - \$7 million
- Senate Bill 117 - \$335 thousand
- Learning Loss Mitigation (GEER, CRF, & Prop 98) - \$24 million
 - Governor's Emergency Education Relief - \$829 thousand
 - Coronavirus Relief Funds - \$21.4 million
 - General Fund Proposition 98 - \$2 million

The district is using these funds to provide the students and staff the personal protective equipment (PPE) to stop the COVID-19 spread; and devices, instructional supplies and technology for distance learning.



General Fund Expenditures \$309.5 million

The expenditure amounts were revised to match revenues, updated salaries, and transfers between major categories. The General Fund expenditures are categorized as Unrestricted and Restricted. This year, the unrestricted expenditures are estimated at \$213 million, while Restricted accounts for \$96.5 million. The district spends in average \$20 million per month in payroll and vendor payments.

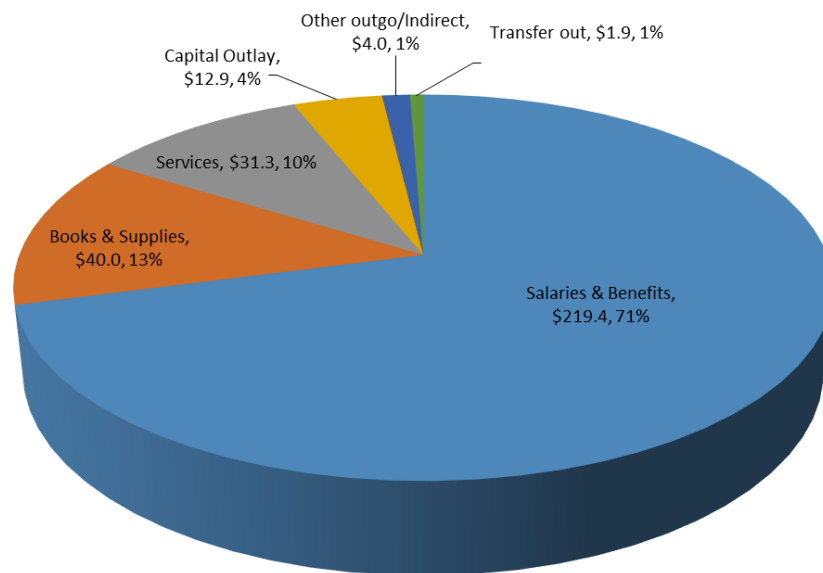
This year, the Special Education budget is \$27.8 million. The district receives \$1.1 million in Federal funds (4%) and \$4.7 in State funds (18%) through the Special Education Local Plan Area (SELPA). The reminder \$20 million (78%) is a contribution from the district's General Fund.

Routine Repair & Maintenance Account (RRMA) 2020-21 budget was increased \$1.8 million since the Revised budget to meet the 3% state requirement for 2019-20 and 2020-21. The total budget for this program is \$10 million.

The \$31.5 COVID-19 Relief Funds have been budgeted. The \$21.4 million for the Learning Loss Mitigation have a deadline of December 30th, 2020 to be spent. The Districts has spent or encumbered these funds in the following programs:

- Teachers, additional days in preparation for distance learning
- Nurses, Additional days in preparation for distance learning
- Independent Study Program – District Wide
- Additional FTE of Nurses and Counselors
- Additional help for the IT Department
- Communication Technicians to maintain schools websites
- Year Round Substitute Teachers to support distance learning
- Other staff helping with distance learning and attendance (bus drivers, safety officers, parent resource center technicians, etc.)
- School Supplies for teachers and students
- Technology devices for staff and students
- Technology connection for staff and students
- Digital platforms for distance learning
- Network infrastructure
- Home internet connectivity through Fresno State
- Afterschool program for 5 schools
- Tutoring services for all students
- Personal Protective Equipment for staff and students
- Disinfecting, sanitizing, and cleaning supplies
- WiFi on school buses
- MERV Filters for HVAC & Thermal Readers for all facilities
- Custodial equipment for disinfecting and sanitizing
- Video production services for school reopening
- COVID-19 daily survey for staff
- Contact tracing services
- Adult Education instructional supplies
- Preschool instructional supplies
- Child Nutrition supplies
- Sound system upgrade for boardroom for zoom meetings

**2020-21
General Fund Expenditures
(in millions)**



General Fund Ending Balance & Reserve

The California Department of Education, School Services of California (SSC) and the Fiscal Crisis & Management Assistance Team (FCMAT) recommend all districts to maintain a healthy reserve. A 17% reserve equals about 2 months of expenditures and is a common standard for local education agencies. The General Fund ending balance is estimated at \$78 million and a reserve of 19%.

The \$78 million ending balance in the General Fund shows the well management of the district's finances and the prudence of the governing board's decisions. The district's reserve will help overcome the global depression and the cash deferrals the state have scheduled starting in February through June of 2021. The district will use the ending balance to meet payroll and vendor obligations during these months while awaits for the state to send the funds owe to the district.

Districts are required to have a minimum balance available to meet potential emergency needs. Assuring that adequate balances are available at the end of the year is an important part of district fiscal management. The state requires only a 3% reserve; Madera Unified's governing board recognizes that 3% is not enough reserve to deal with an emergency. The board approved **minimum fund balance** is 10%.

The district will focus on maximizing the use of one-time federal funds due to the restrictive nature for this period of time and reserve local resources to address the potential impact of possible future funds cut to Education.

Based on the most current financial information, the projected district's ending balance and reserve for the current year and the next two years are below,

	2020-21	2021-22	2022-23
Projected Ending Balance	\$78,015,456	\$75,815,744	\$62,959,499
Projected Reserve	19%	21%	16%

Cash Deferrals & Cash Flow

During his campaign, President-elect Joe Biden presented an extensive pro-teacher education platform which includes the following:

- Tripling of Title I funds for schools serving large numbers of low-income students
- Providing the “full funding” federal obligation for special education
- Increasing funding for teacher mentoring, leadership, and professional development
- Reducing student loans for educators by strengthening the Public Service Loan Forgiveness Program
- Doubling the number of psychologists, counselors, nurses, and social workers in schools
- Increasing the number of students in community schools by another 300,000
- Investing \$775 billion into early education initiatives including universal preschool for three- and four-year-olds, child tax credits, and the creation of a childcare construction tax credit to encourage businesses to build childcare facilities

Besides these initiatives, Biden is also pressing Congress to pass another emergency school package to ensure local education agencies have the necessary resources to adapt effectively during the COVID-19 pandemic. This package includes a \$30 billion investment for a safely school reopen.

On November, the Legislative Analyst's Office (LAO) issued its annual Fiscal Outlook on the 2021-22 Budget for California before the Governor releases his 2021-22 State Budget Proposal in January 10, 2021. The state's economy has undergone a rapid, but uneven recovery. The economic consequences of the COVID-19 health crisis were severe, but the fiscal fallout was not as catastrophic as many projected. The LAO cautions over the state's revenue growth in the next three years to be less than 1%.

If the federal emergency package is approved and giving California's good fiscal environment, the LAO offers policymakers two key considerations. First consideration could be to pay down all the budget deferrals and cover the cost of the cost-of-living adjustment in 2021-22 estimated at 1.14%. The second consideration could be to make a contribution towards the retirement systems CalSTRS and CalPERS, the employer rates are projected to grow more than 2% to 4%.

As the financial information changes, the district's budget and multiyear projections will be adjusted accordingly to ensure prudent fiscal planning. In the meantime, the district will use its ending balance reserve to cover the cash shortage and keep meeting its payroll and vendor obligations, while awaits the repayment of the cash deferrals. A resolution will be presented for board approval to participate in the statewide-pooled Tax and Revenue Anticipation Note (TRAN). This process will allow the district to borrow cash in a short-term repayment if needed. There is no cost to apply nor any obligation to proceed with the TRAN.

Other Funds

The district maintain other funds such as Adult Education, Preschool, Child Nutrition and building funds. These funds are self-sustained programs, they operate within its revenues and no contribution from the General Fund is necessary at this time.

Fund #	Description	Beginning Balance 7/01/2020	Revenue	Expenses	Transfer In/Out	Projected Ending Balance 6/30/2021
01	General Fund	\$ 78,195,020	\$ 311,204,064	\$ 309,537,031	\$ (1,846,597)	\$ 78,015,456
11	Adult Education	\$ 163,336	\$ 1,517,230	\$ 1,678,566		\$ 2,000
12	Child Development	\$ 431,524	\$ 3,349,327	\$ 3,780,851		\$ -
13	Child Nutrition	\$ 2,899,688	\$ 14,751,231	\$ 14,805,318		\$ 2,845,601
21	Building Fund (Bond Proceeds)	\$ 19,172,944	\$ 35,270,000	\$ 19,553,292		\$ 34,889,652
25	Developer Fees	\$ 647,217	\$ 2,020,000	\$ 1,198,744	\$ (314,163)	\$ 1,154,310
27	Redevelopment Agency	\$ 243,662	\$ 901,000	\$ -	\$ (900,000)	\$ 244,662
35	County School Facilities	\$ 4,095,400	\$ 13,192,514	\$ 5,311,661		\$ 11,976,253
40	Special Reserve Capital	\$ 3,188,724	\$ 50,000	\$ 322,569		\$ 2,916,155
41	Special Reserve Building	\$ 18,235,941	\$ 2,029,746	\$ 17,410,482		\$ 2,855,205
56	Debt Service	\$ 2,723,975	\$ 3,000	\$ 3,060,760	\$ 3,060,760	\$ 2,726,975
73	Foundation Scholarship	\$ 96,271	\$ 300	\$ 91,578	\$ -	\$ 4,993
	TOTAL	\$ 130,093,702	\$ 384,288,412	\$376,750,852	\$ -	\$ 137,631,262

Multi-Year Projection

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the governing board with the insight and certainty in decisions to focus on growth and sustainability.

Base on the economic projections at this time and following the recommendation of zero COLA in the out-years, the table below shows the estimated revenue the district will receive in the current year and two years out.

New Revenue from LCFF			
	2020-21	2021-22	2022-23
Estimated COLA	0.00%	0.00%	0.00%
Estimated LCFF Revenue	\$ 228,844,348	\$ 228,681,354	\$ 228,599,859
Total New revenue	\$ 223,858	\$ (162,994)	\$ (81,495)

Even though the district will not receive new revenue, the multi-year projection includes the major expense increases for each year. These increases include, step and column salary increases, 3% increase to the district's contribution to health & welfare, the employer contribution increases to the employee retirement systems (CalSTRS & CalPERS), and the Consumer Price Index (CPI) increase. The table below shows the estimated expense increases in the next two years:

New Expenses			
	2020-21	2021-22	2022-23
Step & Col Increase	\$ 1,300,000	\$ 1,700,000	\$ 1,750,000
STRS	\$ (650,000)	\$ (136,000)	\$ 2,009,000
PERS	\$ 290,000	\$ 533,000	\$ 962,000
H&W	\$ 814,000	\$ 878,000	\$ 904,000
Services (Liability Insurance, Utilities, Legal)	\$ 1,500,000	\$ 300,000	\$ 150,000
New Teachers for Growth	\$ 576,000	\$ 180,000	\$ 90,000
COP Payment	\$ 1,877,000	\$ 3,130,000	
Matilda Torres HS Personnel	\$ 1,981,000	\$ 268,000	\$ 208,000
Matilda Torres HS Operating Budget	\$ 204,514	\$ 100,000	\$ 100,000
Madera TEC Personnel	\$ 498,000		
Madera TEC Operating Budget	\$ 100,000		
Total	\$ 8,490,514	\$ 6,953,000	\$ 6,173,000

Future Years

1. Estimated COLA at 0%, No new Revenue
2. Major increases CalSTRS and CalPERS, Step/Column, H&W
3. Flat enrollment and ADA
4. Continue plans for 2 new K-8 schools

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most important, rigorous programs and high quality learning for our students.

Honesty + Competency = Trust



G = General Ledger Data; S = Supplemental Data

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

Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: _____

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Arelis L Garcia

Telephone: (559) 675-4500 ext 208

Title: Cheif Financial Officer

E-mail: arelisgarcia@maderausd.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?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
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)		X
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	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	211,421,936.00	229,181,974.00	55,669,029.01	228,844,348.00	(337,626.00)	-0.1%
2) Federal Revenue		8100-8299	23,287,241.00	49,940,943.00	26,458,065.53	50,805,553.00	864,610.00	1.7%
3) Other State Revenue		8300-8599	17,338,597.00	20,669,693.00	4,395,516.11	21,552,124.00	882,431.00	4.3%
4) Other Local Revenue		8600-8799	5,325,589.00	5,639,597.00	3,342,825.26	8,125,442.00	2,485,845.00	44.1%
5) TOTAL, REVENUES			257,373,363.00	305,432,207.00	89,865,435.91	309,327,467.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	104,153,400.00	105,441,928.00	29,301,405.55	107,769,595.00	(2,327,667.00)	-2.2%
2) Classified Salaries		2000-2999	35,627,722.00	35,976,234.00	10,746,803.86	36,007,108.00	(30,874.00)	-0.1%
3) Employee Benefits		3000-3999	78,369,586.00	72,658,106.00	18,663,918.45	75,630,706.00	(2,972,600.00)	-4.1%
4) Books and Supplies		4000-4999	16,440,615.00	55,515,658.00	4,517,207.74	39,995,293.00	15,520,365.00	28.0%
5) Services and Other Operating Expenditures		5000-5999	22,953,061.00	24,938,692.00	9,030,365.17	31,302,247.00	(6,363,555.00)	-25.5%
6) Capital Outlay		6000-6999	1,486,600.00	4,929,686.00	3,981,000.75	12,930,417.00	(8,000,731.00)	-162.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,167,958.00	4,522,637.00	780,848.00	4,506,952.00	15,685.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(483,756.00)	(488,884.00)	0.00	(488,884.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			262,715,186.00	303,494,057.00	77,021,549.52	307,653,434.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,341,823.00)	1,938,150.00	12,843,886.39	1,674,033.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,876,597.00	1,876,597.00	0.00	1,876,597.00	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	7,000.00	7,000.00	3,320.00	7,000.00	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			(1,853,597.00)	(1,853,597.00)	(3,320.00)	(1,853,597.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,195,420.00)	84,553.00	12,840,566.39	(179,564.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,798,168.00	78,195,020.00		78,195,020.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,798,168.00	78,195,020.00		78,195,020.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,798,168.00	78,195,020.00		78,195,020.00		
2) Ending Balance, June 30 (E + F1e)			55,602,748.00	78,279,573.00		78,015,456.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	500,806.00	487,344.00		487,344.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,117,930.00	8.00		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	10,915,223.20	20,574,037.75		17,602,442.00		
G.A.S.B. 16 Va Accrual	0000	9780	415,223.00					
Unrestricted Lottery - Textbooks RS 11	0000	9780	4,300,000.20					
Start up Cost for New Schools	0000	9780	1,900,000.00					
Textbook Adoption	1100	9780	4,300,000.00					
G.A.S.B. 16 Va Accrual	0000	9780		743,914.00				
Unrestricted Lottery - Textbooks RS 11	0000	9780		4,337,107.75				
Zimmerman Field	0000	9780		1,500,000.00				
Madera TEC - Start up Cost	0000	9780		500,000.00				
Madera TEC - NMTC Loan	0000	9780		1,500,000.00				
Torres High School - Start up Cost	0000	9780		2,140,000.00				
S&C Carryover	0000	9780		5,515,908.00				
Textbook Adoption	1100	9780		4,337,108.00				
G.A.S.B. 16 Va Accrual	0000	9780				743,914.00		
Zimmerman Field	0000	9780				1,500,000.00		
Madera TEC - Start up Cost	0000	9780				472,987.00		
Torres High School - Start up Cost	0000	9780				1,000,000.00		
S&C Carryover	0000	9780				9,130,476.00		
Classified Negotiations Settlement	0000	9780				431,957.00		
Textbook Adoption	1100	9780				4,323,108.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,937,963.49	9,161,329.62		9,286,110.93		
Unassigned/Unappropriated Amount		9790	35,105,825.31	48,031,853.63		50,614,559.07		

Description	Resource Codes	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	154,218,618.00	186,318,105.00	45,958,172.00	164,770,635.00	(21,547,470.00)	-11.6%
Education Protection Account State Aid - Current Year		8012	30,757,926.00	16,418,477.00	9,306,092.00	37,221,501.00	20,803,024.00	126.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	261,954.00	261,954.00	0.00	257,856.00	(4,098.00)	-1.6%
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	27,374,442.00	27,374,442.00	0.00	29,691,629.00	2,317,187.00	8.5%
Unsecured Roll Taxes		8042	898,815.00	898,815.00	757,264.19	893,716.00	(5,099.00)	-0.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	5,000.00	5,000.00	New
Supplemental Taxes		8044	1,000,000.00	1,000,000.00	0.00	800,000.00	(200,000.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,335,211.00)	(3,335,211.00)	0.00	(3,466,720.00)	(131,509.00)	3.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,800,000.00	1,800,000.00	25,648.84	225,339.00	(1,574,661.00)	-87.5%
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			212,976,544.00	230,736,582.00	56,047,177.03	230,398,956.00	(337,626.00)	-0.1%
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	(1,554,608.00)	(1,554,608.00)	(378,148.02)	(1,554,608.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			211,421,936.00	229,181,974.00	55,669,029.01	228,844,348.00	(337,626.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,243,656.00	1,177,915.00	0.00	1,177,915.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	8,538,456.00	10,451,082.00	1,950,595.26	10,904,472.00	453,390.00	4.3%
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	987,150.00	1,175,454.00	127,904.14	1,230,254.00	54,800.00	4.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	23,978.00	53,954.00	22,079.71	29,976.00	(23,978.00)	-44.4%
Title III, Part A, English Learner Program	4203	8290	636,973.00	1,329,834.00	395,191.04	1,352,741.00	22,907.00	1.7%
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	3,812,855.00	5,184,013.00	499,770.72	5,446,406.00	262,393.00	5.1%
Career and Technical Education	3500-3599	8290	242,908.00	242,908.00	0.00	242,908.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,801,265.00	30,325,783.00	23,462,524.66	30,420,881.00	95,098.00	0.3%
TOTAL, FEDERAL REVENUE			23,287,241.00	49,940,943.00	26,458,065.53	50,805,553.00	864,610.00	1.7%
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	770,963.00	770,963.00	0.00	770,963.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,107,707.00	3,933,356.00	(142,596.37)	3,790,760.00	(142,596.00)	-3.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,307,346.00	2,558,337.00	20,256.27	2,558,337.00	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	625,812.00	1,048,443.00	980,105.42	1,048,443.00	0.00	0.0%
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	9,526,769.00	12,358,594.00	3,537,750.79	13,383,621.00	1,025,027.00	8.3%
TOTAL, OTHER STATE REVENUE			17,338,597.00	20,669,693.00	4,395,516.11	21,552,124.00	882,431.00	4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	386.40	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	216,820.46	600,000.00	400,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	266,000.00	266,000.00	33,888.51	266,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	362,626.00	372,309.00	1,711,555.89	2,458,154.00	2,085,845.00	560.2%
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	4,441,963.00	4,746,288.00	1,380,174.00	4,746,288.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,325,589.00	5,639,597.00	3,342,825.26	8,125,442.00	2,485,845.00	44.1%
TOTAL, REVENUES			257,373,363.00	305,432,207.00	89,865,435.91	309,327,467.00	3,895,260.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	78,710,912.00	79,771,928.00	21,503,199.15	82,064,080.00	(2,292,152.00)	-2.9%
Certificated Pupil Support Salaries		1200	10,502,896.00	10,422,050.00	3,262,112.65	10,932,394.00	(510,344.00)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	12,663,213.00	12,691,821.00	3,936,336.48	11,930,855.00	760,966.00	6.0%
Other Certificated Salaries		1900	2,276,379.00	2,556,129.00	599,757.27	2,842,266.00	(286,137.00)	-11.2%
TOTAL, CERTIFICATED SALARIES			104,153,400.00	105,441,928.00	29,301,405.55	107,769,595.00	(2,327,667.00)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,169,731.00	5,258,645.00	1,134,790.45	5,121,578.00	137,067.00	2.6%
Classified Support Salaries		2200	14,230,851.00	14,283,571.00	4,042,849.96	13,825,610.00	457,961.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	2,637,095.00	2,660,443.00	852,863.94	2,622,851.00	37,592.00	1.4%
Clerical, Technical and Office Salaries		2400	10,310,937.00	10,319,054.00	2,975,119.54	10,092,661.00	226,393.00	2.2%
Other Classified Salaries		2900	3,279,108.00	3,454,521.00	1,741,179.97	4,344,408.00	(889,887.00)	-25.8%
TOTAL, CLASSIFIED SALARIES			35,627,722.00	35,976,234.00	10,746,803.86	36,007,108.00	(30,874.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,306,208.00	25,808,175.00	4,651,226.63	26,624,235.00	(816,060.00)	-3.2%
PERS		3201-3202	7,497,121.00	6,937,385.00	1,955,473.45	6,787,161.00	150,224.00	2.2%
OASDI/Medicare/Alternative		3301-3302	4,256,630.00	4,493,976.00	1,248,739.96	4,320,740.00	173,236.00	3.9%
Health and Welfare Benefits		3401-3402	33,962,787.00	30,928,479.00	9,273,111.55	33,664,622.00	(2,736,143.00)	-8.8%
Unemployment Insurance		3501-3502	69,110.00	69,895.00	19,735.36	71,617.00	(1,722.00)	-2.5%
Workers' Compensation		3601-3602	2,038,706.00	2,061,344.00	581,890.37	2,092,869.00	(31,525.00)	-1.5%
OPEB, Allocated		3701-3702	1,682,333.00	1,791,072.00	437,714.10	1,491,524.00	299,548.00	16.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	556,691.00	567,780.00	496,027.03	577,938.00	(10,158.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS			78,369,586.00	72,658,106.00	18,663,918.45	75,630,706.00	(2,972,600.00)	-4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,078,094.00	4,662,988.00	340,987.32	4,566,286.00	96,702.00	2.1%
Books and Other Reference Materials		4200	200,375.00	233,200.00	155,626.65	437,684.00	(204,484.00)	-87.7%
Materials and Supplies		4300	11,175,728.00	49,609,079.00	2,564,298.00	31,438,325.00	18,170,754.00	36.6%
Noncapitalized Equipment		4400	986,418.00	1,010,391.00	1,456,295.77	3,552,998.00	(2,542,607.00)	-251.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,440,615.00	55,515,658.00	4,517,207.74	39,995,293.00	15,520,365.00	28.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,978,533.00	4,182,393.00	83,447.18	5,074,198.00	(891,805.00)	-21.3%
Travel and Conferences		5200	1,067,631.00	1,107,573.00	302,654.49	1,228,776.00	(121,203.00)	-10.9%
Dues and Memberships		5300	56,981.00	77,781.00	51,290.08	89,763.00	(11,982.00)	-15.4%
Insurance		5400-5450	1,332,900.00	1,362,129.00	1,361,583.58	1,363,400.00	(1,271.00)	-0.1%
Operations and Housekeeping Services		5500	5,183,561.00	5,183,561.00	1,367,430.89	5,187,361.00	(3,800.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,803,327.00	3,942,327.00	1,346,033.78	4,775,345.00	(833,018.00)	-21.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(62,000.00)	(62,000.00)	(7,373.98)	(62,538.00)	538.00	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	6,931,435.00	8,484,235.00	4,272,637.73	13,035,039.00	(4,550,804.00)	-53.6%
Communications		5900	660,693.00	660,693.00	252,661.42	610,903.00	49,790.00	7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,953,061.00	24,938,692.00	9,030,365.17	31,302,247.00	(6,363,555.00)	-25.5%

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	390,000.00	480,437.00	479,604.31	1,037,710.00	(557,273.00)	-116.0%
Buildings and Improvements of Buildings		6200	625,000.00	3,597,826.00	531,659.31	4,134,851.00	(537,025.00)	-14.9%
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	373,600.00	753,423.00	2,954,038.61	7,568,960.00	(6,815,537.00)	-904.6%
Equipment Replacement		6500	98,000.00	98,000.00	15,698.52	188,896.00	(90,896.00)	-92.8%
TOTAL, CAPITAL OUTLAY			1,486,600.00	4,929,686.00	3,981,000.75	12,930,417.00	(8,000,731.00)	-162.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,776,918.00	4,131,597.00	780,848.00	4,115,912.00	15,685.00	0.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	73,214.00	73,214.00	0.00	73,214.00	0.00	0.0%
Other Debt Service - Principal		7439	317,826.00	317,826.00	0.00	317,826.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,167,958.00	4,522,637.00	780,848.00	4,506,952.00	15,685.00	0.3%
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	(483,756.00)	(488,884.00)	0.00	(488,884.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(483,756.00)	(488,884.00)	0.00	(488,884.00)	0.00	0.0%
TOTAL, EXPENDITURES			262,715,186.00	303,494,057.00	77,021,549.52	307,653,434.00	(4,159,377.00)	-1.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	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	1,876,597.00	1,876,597.00	0.00	1,876,597.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,876,597.00	1,876,597.00	0.00	1,876,597.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	7,000.00	7,000.00	3,320.00	7,000.00	0.00	0.0%
(d) TOTAL, USES			7,000.00	7,000.00	3,320.00	7,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,853,597.00)	(1,853,597.00)	(3,320.00)	(1,853,597.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	211,421,936.00	229,181,974.00	55,669,029.01	228,844,348.00	(337,626.00)	-0.1%
2) Federal Revenue		8100-8299	7,116,387.00	0.00	95,097.90	95,098.00	95,098.00	New
3) Other State Revenue		8300-8599	3,877,094.00	3,801,963.00	125,651.08	3,927,615.00	125,652.00	3.3%
4) Other Local Revenue		8600-8799	883,626.00	881,565.00	1,938,840.58	3,295,943.00	2,414,378.00	273.9%
5) TOTAL, REVENUES			223,299,043.00	233,865,502.00	57,828,618.57	236,163,004.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,877,368.00	93,106,743.00	21,766,462.30	89,684,447.00	3,422,296.00	3.7%
2) Classified Salaries		2000-2999	29,472,367.00	29,785,231.00	7,710,741.54	28,336,023.00	1,449,208.00	4.9%
3) Employee Benefits		3000-3999	59,171,941.00	54,272,400.00	14,849,280.47	54,898,389.00	(625,989.00)	-1.2%
4) Books and Supplies		4000-4999	9,876,155.00	12,614,878.00	1,353,081.65	12,585,313.00	29,565.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	15,517,900.00	16,499,091.00	5,915,174.62	18,794,917.00	(2,295,826.00)	-13.9%
6) Capital Outlay		6000-6999	371,100.00	1,933,847.00	2,718,736.11	5,796,333.00	(3,862,486.00)	-199.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,967,958.00	3,125,057.00	780,848.00	3,109,372.00	15,685.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,521,024.00)	(3,065,808.00)	0.00	(2,150,671.00)	(915,137.00)	29.8%
9) TOTAL, EXPENDITURES			207,733,765.00	208,271,439.00	55,094,324.69	211,054,123.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,565,278.00	25,594,063.00	2,734,293.88	25,108,881.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,876,597.00	1,876,597.00	0.00	1,876,597.00	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	7,000.00	7,000.00	3,320.00	7,000.00	0.00	0.0%
3) Contributions		8980-8999	(20,907,101.00)	(22,367,809.00)	0.00	(22,146,737.00)	221,072.00	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,760,698.00)	(24,221,406.00)	(3,320.00)	(24,000,334.00)		

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)			(7,195,420.00)	1,372,657.00	2,730,973.88	1,108,547.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,680,239.00	76,906,909.00		76,906,909.00	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)			61,680,239.00	76,906,909.00		76,906,909.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,680,239.00	76,906,909.00		76,906,909.00		
2) Ending Balance, June 30 (E + F1e)			54,484,819.00	78,279,566.00		78,015,456.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	500,806.00	487,344.00		487,344.00		
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	10,915,223.20	20,574,037.75		17,602,442.00		
G.A.S.B. 16 Va Accrual	0000	9780	415,223.00					
Unrestricted Lottery - Textbooks RS 11	0000	9780	4,300,000.20					
Start up Cost for New Schools	0000	9780	1,900,000.00					
Textbook Adoption	1100	9780	4,300,000.00					
G.A.S.B. 16 Va Accrual	0000	9780		743,914.00				
Unrestricted Lottery - Textbooks RS 11	0000	9780		4,337,107.75				
Zimmerman Field	0000	9780		1,500,000.00				
Madera TEC - Start up Cost	0000	9780		500,000.00				
Madera TEC - NMTC Loan	0000	9780		1,500,000.00				
Torres High School - Start up Cost	0000	9780		2,140,000.00				
S&C Carryover	0000	9780		5,515,908.00				
Textbook Adoption	1100	9780		4,337,108.00				
G.A.S.B. 16 Va Accrual	0000	9780				743,914.00		
Zimmerman Field	0000	9780				1,500,000.00		
Madera TEC - Start up Cost	0000	9780				472,987.00		
Torres High School - Start up Cost	0000	9780				1,000,000.00		
S&C Carryover	0000	9780				9,130,476.00		
Classified Negotiations Settlement	0000	9780				431,957.00		
Textbook Adoption	1100	9780				4,323,108.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,937,963.49	9,161,329.62		9,286,110.93		
Unassigned/Unappropriated Amount		9790	35,105,826.31	48,031,854.63		50,614,559.07		

Description	Resource Codes	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	154,218,618.00	186,318,105.00	45,958,172.00	164,770,635.00	(21,547,470.00)	-11.6%
Education Protection Account State Aid - Current Year		8012	30,757,926.00	16,418,477.00	9,306,092.00	37,221,501.00	20,803,024.00	126.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	261,954.00	261,954.00	0.00	257,856.00	(4,098.00)	-1.6%
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	27,374,442.00	27,374,442.00	0.00	29,691,629.00	2,317,187.00	8.5%
Unsecured Roll Taxes		8042	898,815.00	898,815.00	757,264.19	893,716.00	(5,099.00)	-0.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	5,000.00	5,000.00	New
Supplemental Taxes		8044	1,000,000.00	1,000,000.00	0.00	800,000.00	(200,000.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,335,211.00)	(3,335,211.00)	0.00	(3,466,720.00)	(131,509.00)	3.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,800,000.00	1,800,000.00	25,648.84	225,339.00	(1,574,661.00)	-87.5%
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			212,976,544.00	230,736,582.00	56,047,177.03	230,398,956.00	(337,626.00)	-0.1%
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	(1,554,608.00)	(1,554,608.00)	(378,148.02)	(1,554,608.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			211,421,936.00	229,181,974.00	55,669,029.01	228,844,348.00	(337,626.00)	-0.1%
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	7,116,387.00	0.00	95,097.90	95,098.00	95,098.00	New
TOTAL, FEDERAL REVENUE			7,116,387.00	0.00	95,097.90	95,098.00	95,098.00	New
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	770,963.00	770,963.00	0.00	770,963.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,036,131.00	2,961,000.00	(74,221.37)	2,886,779.00	(74,221.00)	-2.5%
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	70,000.00	70,000.00	199,872.45	269,873.00	199,873.00	285.5%
TOTAL, OTHER STATE REVENUE			3,877,094.00	3,801,963.00	125,651.08	3,927,615.00	125,652.00	3.3%

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		
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	5,000.00	5,000.00	386.40	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	216,820.46	600,000.00	400,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	266,000.00	266,000.00	33,888.51	266,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	362,626.00	360,565.00	1,687,745.21	2,374,943.00	2,014,378.00	558.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			883,626.00	881,565.00	1,938,840.58	3,295,943.00	2,414,378.00	273.9%
TOTAL, REVENUES			223,299,043.00	233,865,502.00	57,828,618.57	236,163,004.00	2,297,502.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	70,210,511.00	71,105,304.00	14,952,699.90	67,871,979.00	3,233,325.00	4.5%
Certificated Pupil Support Salaries		1200	9,621,454.00	9,540,608.00	2,973,134.05	9,598,748.00	(58,140.00)	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	10,772,711.00	10,930,579.00	3,464,629.68	10,517,471.00	413,108.00	3.8%
Other Certificated Salaries		1900	1,272,692.00	1,530,252.00	375,998.67	1,696,249.00	(165,997.00)	-10.8%
TOTAL, CERTIFICATED SALARIES			91,877,368.00	93,106,743.00	21,766,462.30	89,684,447.00	3,422,296.00	3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,423,864.00	2,423,864.00	450,719.28	2,377,534.00	46,330.00	1.9%
Classified Support Salaries		2200	11,602,362.00	11,703,942.00	3,199,228.54	11,267,047.00	436,895.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	2,472,814.00	2,496,162.00	798,171.14	2,458,570.00	37,592.00	1.5%
Clerical, Technical and Office Salaries		2400	9,884,650.00	9,897,173.00	2,839,299.87	9,504,364.00	392,809.00	4.0%
Other Classified Salaries		2900	3,088,677.00	3,264,090.00	423,322.71	2,728,508.00	535,582.00	16.4%
TOTAL, CLASSIFIED SALARIES			29,472,367.00	29,785,231.00	7,710,741.54	28,336,023.00	1,449,208.00	4.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,672,623.00	14,450,513.00	3,450,101.23	14,297,946.00	152,567.00	1.1%
PERS		3201-3202	6,151,057.00	5,681,098.00	1,522,733.29	5,444,367.00	236,731.00	4.2%
OASDI/Medicare/Alternative		3301-3302	3,598,291.00	3,813,003.00	970,965.87	3,542,943.00	270,060.00	7.1%
Health and Welfare Benefits		3401-3402	28,904,256.00	26,356,514.00	7,634,596.68	28,034,798.00	(1,678,284.00)	-6.4%
Unemployment Insurance		3501-3502	60,024.00	60,758.00	14,906.84	59,222.00	1,536.00	2.5%
Workers' Compensation		3601-3602	1,770,258.00	1,791,310.00	439,889.38	1,730,705.00	60,605.00	3.4%
OPEB, Allocated		3701-3702	1,464,990.00	1,555,822.00	321,932.43	1,220,025.00	335,797.00	21.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	550,442.00	563,382.00	494,154.75	568,383.00	(5,001.00)	-0.9%
TOTAL, EMPLOYEE BENEFITS			59,171,941.00	54,272,400.00	14,849,280.47	54,898,389.00	(625,989.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,036,131.00	2,937,618.00	157,323.40	2,879,290.00	58,328.00	2.0%
Books and Other Reference Materials		4200	69,979.00	77,979.00	81,602.11	169,134.00	(91,155.00)	-116.9%
Materials and Supplies		4300	5,947,345.00	8,772,108.00	643,101.47	8,139,538.00	632,570.00	7.2%
Noncapitalized Equipment		4400	822,700.00	827,173.00	471,054.67	1,397,351.00	(570,178.00)	-68.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,876,155.00	12,614,878.00	1,353,081.65	12,585,313.00	29,565.00	0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	415,000.00	415,000.00	17,074.50	414,100.00	900.00	0.2%
Travel and Conferences		5200	575,221.00	576,663.00	44,657.50	572,868.00	3,795.00	0.7%
Dues and Memberships		5300	55,981.00	59,781.00	44,608.11	66,326.00	(6,545.00)	-10.9%
Insurance		5400-5450	1,332,900.00	1,362,129.00	1,361,583.58	1,363,400.00	(1,271.00)	-0.1%
Operations and Housekeeping Services		5500	5,183,561.00	5,183,561.00	1,367,430.89	5,187,361.00	(3,800.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,716,627.00	1,755,627.00	936,521.73	3,267,959.00	(1,512,332.00)	-86.1%
Transfers of Direct Costs		5710	(384,751.00)	(465,730.00)	(94,186.08)	(539,716.00)	73,986.00	-15.9%
Transfers of Direct Costs - Interfund		5750	(62,000.00)	(62,000.00)	(7,373.98)	(62,538.00)	538.00	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	6,030,268.00	7,018,967.00	1,992,196.95	7,934,854.00	(915,887.00)	-13.0%
Communications		5900	655,093.00	655,093.00	252,661.42	590,303.00	64,790.00	9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,517,900.00	16,499,091.00	5,915,174.62	18,794,917.00	(2,295,826.00)	-13.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	15,000.00	105,437.00	29,130.34	292,603.00	(187,166.00)	-177.5%
Buildings and Improvements of Buildings		6200	0.00	1,117,487.00	76,905.87	1,121,987.00	(4,500.00)	-0.4%
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	323,600.00	678,423.00	2,605,883.38	4,239,347.00	(3,560,924.00)	-524.9%
Equipment Replacement		6500	32,500.00	32,500.00	6,816.52	142,396.00	(109,896.00)	-338.1%
TOTAL, CAPITAL OUTLAY			371,100.00	1,933,847.00	2,718,736.11	5,796,333.00	(3,862,486.00)	-199.7%
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	2,576,918.00	2,734,017.00	780,848.00	2,718,332.00	15,685.00	0.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	73,214.00	73,214.00	0.00	73,214.00	0.00	0.0%
Other Debt Service - Principal		7439	317,826.00	317,826.00	0.00	317,826.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,967,958.00	3,125,057.00	780,848.00	3,109,372.00	15,685.00	0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,037,268.00)	(2,576,924.00)	0.00	(1,661,787.00)	(915,137.00)	35.5%
Transfers of Indirect Costs - Interfund		7350	(483,756.00)	(488,884.00)	0.00	(488,884.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,521,024.00)	(3,065,808.00)	0.00	(2,150,671.00)	(915,137.00)	29.8%
TOTAL, EXPENDITURES			207,733,765.00	208,271,439.00	55,094,324.69	211,054,123.00	(2,782,684.00)	-1.3%

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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	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	1,876,597.00	1,876,597.00	0.00	1,876,597.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,876,597.00	1,876,597.00	0.00	1,876,597.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	7,000.00	7,000.00	3,320.00	7,000.00	0.00	0.0%
(d) TOTAL, USES			7,000.00	7,000.00	3,320.00	7,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(20,907,101.00)	(22,367,809.00)	0.00	(22,146,737.00)	221,072.00	-1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,907,101.00)	(22,367,809.00)	0.00	(22,146,737.00)	221,072.00	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(22,760,698.00)	(24,221,406.00)	(3,320.00)	(24,000,334.00)	221,072.00	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,170,854.00	49,940,943.00	26,362,967.63	50,710,455.00	769,512.00	1.5%
3) Other State Revenue		8300-8599	13,461,503.00	16,867,730.00	4,269,865.03	17,624,509.00	756,779.00	4.5%
4) Other Local Revenue		8600-8799	4,441,963.00	4,758,032.00	1,403,984.68	4,829,499.00	71,467.00	1.5%
5) TOTAL, REVENUES			34,074,320.00	71,566,705.00	32,036,817.34	73,164,463.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,276,032.00	12,335,185.00	7,534,943.25	18,085,148.00	(5,749,963.00)	-46.6%
2) Classified Salaries		2000-2999	6,155,355.00	6,191,003.00	3,036,062.32	7,671,085.00	(1,480,082.00)	-23.9%
3) Employee Benefits		3000-3999	19,197,645.00	18,385,706.00	3,814,637.98	20,732,317.00	(2,346,611.00)	-12.8%
4) Books and Supplies		4000-4999	6,564,460.00	42,900,780.00	3,164,126.09	27,409,980.00	15,490,800.00	36.1%
5) Services and Other Operating Expenditures		5000-5999	7,435,161.00	8,439,601.00	3,115,190.55	12,507,330.00	(4,067,729.00)	-48.2%
6) Capital Outlay		6000-6999	1,115,500.00	2,995,839.00	1,262,264.64	7,134,084.00	(4,138,245.00)	-138.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,200,000.00	1,397,580.00	0.00	1,397,580.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,037,268.00	2,576,924.00	0.00	1,661,787.00	915,137.00	35.5%
9) TOTAL, EXPENDITURES			54,981,421.00	95,222,618.00	21,927,224.83	96,599,311.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,907,101.00)	(23,655,913.00)	10,109,592.51	(23,434,848.00)		
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	20,907,101.00	22,367,809.00	0.00	22,146,737.00	(221,072.00)	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,907,101.00	22,367,809.00	0.00	22,146,737.00		

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)			0.00	(1,288,104.00)	10,109,592.51	(1,288,111.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,117,929.00	1,288,111.00		1,288,111.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,117,929.00	1,288,111.00		1,288,111.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,117,929.00	1,288,111.00		1,288,111.00		
2) Ending Balance, June 30 (E + F1e)			1,117,929.00	7.00		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	1,117,930.00	8.00		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	(1.00)	(1.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,243,656.00	1,177,915.00	0.00	1,177,915.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	8,538,456.00	10,451,082.00	1,950,595.26	10,904,472.00	453,390.00	4.3%
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	987,150.00	1,175,454.00	127,904.14	1,230,254.00	54,800.00	4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	23,978.00	53,954.00	22,079.71	29,976.00	(23,978.00)	-44.4%
Title III, Part A, English Learner Program	4203	8290	636,973.00	1,329,834.00	395,191.04	1,352,741.00	22,907.00	1.7%
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	3,812,855.00	5,184,013.00	499,770.72	5,446,406.00	262,393.00	5.1%
Career and Technical Education	3500-3599	8290	242,908.00	242,908.00	0.00	242,908.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	684,878.00	30,325,783.00	23,367,426.76	30,325,783.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,170,854.00	49,940,943.00	26,362,967.63	50,710,455.00	769,512.00	1.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,071,576.00	972,356.00	(68,375.00)	903,981.00	(68,375.00)	-7.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,307,346.00	2,558,337.00	20,256.27	2,558,337.00	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	625,812.00	1,048,443.00	980,105.42	1,048,443.00	0.00	0.0%
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	9,456,769.00	12,288,594.00	3,337,878.34	13,113,748.00	825,154.00	6.7%
TOTAL, OTHER STATE REVENUE			13,461,503.00	16,867,730.00	4,269,865.03	17,624,509.00	756,779.00	4.5%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	11,744.00	23,810.68	83,211.00	71,467.00	608.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,441,963.00	4,746,288.00	1,380,174.00	4,746,288.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,441,963.00	4,758,032.00	1,403,984.68	4,829,499.00	71,467.00	1.5%
TOTAL, REVENUES			34,074,320.00	71,566,705.00	32,036,817.34	73,164,463.00	1,597,758.00	2.2%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,500,401.00	8,666,624.00	6,550,499.25	14,192,101.00	(5,525,477.00)	-63.8%
Certificated Pupil Support Salaries		1200	881,442.00	881,442.00	288,978.60	1,333,646.00	(452,204.00)	-51.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,890,502.00	1,761,242.00	471,706.80	1,413,384.00	347,858.00	19.8%
Other Certificated Salaries		1900	1,003,687.00	1,025,877.00	223,758.60	1,146,017.00	(120,140.00)	-11.7%
TOTAL, CERTIFICATED SALARIES			12,276,032.00	12,335,185.00	7,534,943.25	18,085,148.00	(5,749,963.00)	-46.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,745,867.00	2,834,781.00	684,071.17	2,744,044.00	90,737.00	3.2%
Classified Support Salaries		2200	2,628,489.00	2,579,629.00	843,621.42	2,558,563.00	21,066.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	164,281.00	164,281.00	54,692.80	164,281.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	426,287.00	421,881.00	135,819.67	588,297.00	(166,416.00)	-39.4%
Other Classified Salaries		2900	190,431.00	190,431.00	1,317,857.26	1,615,900.00	(1,425,469.00)	-748.5%
TOTAL, CLASSIFIED SALARIES			6,155,355.00	6,191,003.00	3,036,062.32	7,671,085.00	(1,480,082.00)	-23.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,633,585.00	11,357,662.00	1,201,125.40	12,326,289.00	(968,627.00)	-8.5%
PERS		3201-3202	1,346,064.00	1,256,287.00	432,740.16	1,342,794.00	(86,507.00)	-6.9%
OASDI/Medicare/Alternative		3301-3302	658,339.00	680,973.00	277,774.09	777,797.00	(96,824.00)	-14.2%
Health and Welfare Benefits		3401-3402	5,058,531.00	4,571,965.00	1,638,514.87	5,629,824.00	(1,057,859.00)	-23.1%
Unemployment Insurance		3501-3502	9,086.00	9,137.00	4,828.52	12,395.00	(3,258.00)	-35.7%
Workers' Compensation		3601-3602	268,448.00	270,034.00	142,000.99	362,164.00	(92,130.00)	-34.1%
OPEB, Allocated		3701-3702	217,343.00	235,250.00	115,781.67	271,499.00	(36,249.00)	-15.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,249.00	4,398.00	1,872.28	9,555.00	(5,157.00)	-117.3%
TOTAL, EMPLOYEE BENEFITS			19,197,645.00	18,385,706.00	3,814,637.98	20,732,317.00	(2,346,611.00)	-12.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,041,963.00	1,725,370.00	183,663.92	1,686,996.00	38,374.00	2.2%
Books and Other Reference Materials		4200	130,396.00	155,221.00	74,024.54	268,550.00	(113,329.00)	-73.0%
Materials and Supplies		4300	5,228,383.00	40,836,971.00	1,921,196.53	23,298,787.00	17,538,184.00	42.9%
Noncapitalized Equipment		4400	163,718.00	183,218.00	985,241.10	2,155,647.00	(1,972,429.00)	-1076.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,564,460.00	42,900,780.00	3,164,126.09	27,409,980.00	15,490,800.00	36.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,563,533.00	3,767,393.00	66,372.68	4,660,098.00	(892,705.00)	-23.7%
Travel and Conferences		5200	492,410.00	530,910.00	257,996.99	655,908.00	(124,998.00)	-23.5%
Dues and Memberships		5300	1,000.00	18,000.00	6,681.97	23,437.00	(5,437.00)	-30.2%
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	2,086,700.00	2,186,700.00	409,512.05	1,507,386.00	679,314.00	31.1%
Transfers of Direct Costs		5710	384,751.00	465,730.00	94,186.08	539,716.00	(73,986.00)	-15.9%
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	901,167.00	1,465,268.00	2,280,440.78	5,100,185.00	(3,634,917.00)	-248.1%
Communications		5900	5,600.00	5,600.00	0.00	20,600.00	(15,000.00)	-267.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,435,161.00	8,439,601.00	3,115,190.55	12,507,330.00	(4,067,729.00)	-48.2%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	375,000.00	375,000.00	450,473.97	745,107.00	(370,107.00)	-98.7%
Buildings and Improvements of Buildings		6200	625,000.00	2,480,339.00	454,753.44	3,012,864.00	(532,525.00)	-21.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	75,000.00	348,155.23	3,329,613.00	(3,254,613.00)	-4339.5%
Equipment Replacement		6500	65,500.00	65,500.00	8,882.00	46,500.00	19,000.00	29.0%
TOTAL, CAPITAL OUTLAY			1,115,500.00	2,995,839.00	1,262,264.64	7,134,084.00	(4,138,245.00)	-138.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,200,000.00	1,397,580.00	0.00	1,397,580.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,200,000.00	1,397,580.00	0.00	1,397,580.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,037,268.00	2,576,924.00	0.00	1,661,787.00	915,137.00	35.5%
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			1,037,268.00	2,576,924.00	0.00	1,661,787.00	915,137.00	35.5%
TOTAL, EXPENDITURES			54,981,421.00	95,222,618.00	21,927,224.83	96,599,311.00	(1,376,693.00)	-1.4%

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)
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	20,907,101.00	22,367,809.00	0.00	22,146,737.00	(221,072.00)	-1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			20,907,101.00	22,367,809.00	0.00	22,146,737.00	(221,072.00)	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			20,907,101.00	22,367,809.00	0.00	22,146,737.00	221,072.00	-1.0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	289,130.00	289,130.00	0.00	319,920.00	30,790.00	10.6%
3) Other State Revenue		8300-8599	1,085,654.00	1,085,654.00	0.00	1,077,310.00	(8,344.00)	-0.8%
4) Other Local Revenue		8600-8799	10,000.00	120,000.00	858.69	120,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,384,784.00	1,494,784.00	858.69	1,517,230.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	522,306.00	555,828.00	138,709.77	505,405.00	50,423.00	9.1%
2) Classified Salaries		2000-2999	266,895.00	269,049.00	70,183.77	246,663.00	22,386.00	8.3%
3) Employee Benefits		3000-3999	414,861.00	363,027.00	80,218.53	326,086.00	36,941.00	10.2%
4) Books and Supplies		4000-4999	101,291.00	383,654.00	3,215.88	278,367.00	105,287.00	27.4%
5) Services and Other Operating Expenditures		5000-5999	79,431.00	79,431.00	154,257.16	316,917.00	(237,486.00)	-299.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	5,128.00	0.00	5,128.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,384,784.00	1,656,117.00	446,585.11	1,678,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(161,333.00)	(445,726.42)	(161,336.00)		
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	(161,333.00)	(445,726.42)	(161,336.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,000.00	163,336.00		163,336.00	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)			2,000.00	163,336.00		163,336.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,000.00	163,336.00		163,336.00		
2) Ending Balance, June 30 (E + F1e)			2,000.00	2,003.00		2,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,001.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	2.00		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)
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	289,130.00	289,130.00	0.00	319,920.00	30,790.00	10.6%
TOTAL, FEDERAL REVENUE			289,130.00	289,130.00	0.00	319,920.00	30,790.00	10.6%
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	1,019,163.00	1,019,163.00	0.00	1,019,163.00	0.00	0.0%
All Other State Revenue	All Other	8590	66,491.00	66,491.00	0.00	58,147.00	(8,344.00)	-12.5%
TOTAL, OTHER STATE REVENUE			1,085,654.00	1,085,654.00	0.00	1,077,310.00	(8,344.00)	-0.8%
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	458.69	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	10,000.00	10,000.00	400.00	10,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	110,000.00	0.00	110,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	120,000.00	858.69	120,000.00	0.00	0.0%
TOTAL, REVENUES			1,384,784.00	1,494,784.00	858.69	1,517,230.00		

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	394,681.00	428,203.00	93,039.09	374,651.00	53,552.00	12.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	3,129.12	3,129.00	(3,129.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	127,625.00	127,625.00	42,541.56	127,625.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			522,306.00	555,828.00	138,709.77	505,405.00	50,423.00	9.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	68,638.00	68,638.00	14,386.19	54,975.00	13,663.00	19.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	183,881.00	186,035.00	51,240.27	177,606.00	8,429.00	4.5%
Other Classified Salaries		2900	14,376.00	14,376.00	4,557.31	14,082.00	294.00	2.0%
TOTAL, CLASSIFIED SALARIES			266,895.00	269,049.00	70,183.77	246,663.00	22,386.00	8.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	130,299.00	130,416.00	19,408.35	101,612.00	28,804.00	22.1%
PERS		3201-3202	57,039.00	49,633.00	12,501.98	44,776.00	4,857.00	9.8%
OASDI/Medicare/Alternative		3301-3302	35,303.00	38,576.00	8,214.54	30,913.00	7,663.00	19.9%
Health and Welfare Benefits		3401-3402	174,972.00	124,055.00	34,657.67	133,991.00	(9,936.00)	-8.0%
Unemployment Insurance		3501-3502	394.00	411.00	103.72	336.00	75.00	18.2%
Workers' Compensation		3601-3602	11,600.00	12,126.00	3,061.74	9,660.00	2,466.00	20.3%
OPEB, Allocated		3701-3702	5,254.00	7,810.00	2,270.53	4,798.00	3,012.00	38.6%
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			414,861.00	363,027.00	80,218.53	326,086.00	36,941.00	10.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	3,120.00	0.00	3,121.00	(1.00)	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	101,291.00	380,534.00	3,215.88	275,246.00	105,288.00	27.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101,291.00	383,654.00	3,215.88	278,367.00	105,287.00	27.4%

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 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	11,290.00	11,290.00	4,841.35	16,131.00	(4,841.00)	-42.9%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,641.00	2,641.00	2,516.40	2,641.00	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	52,000.00	52,000.00	106,440.00	233,220.00	(181,220.00)	-348.5%
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	537.55	538.00	(538.00)	New
Professional/Consulting Services and Operating Expenditures		5800	13,500.00	13,500.00	39,921.86	64,387.00	(50,887.00)	-376.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,431.00	79,431.00	154,257.16	316,917.00	(237,486.00)	-299.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	5,128.00	0.00	5,128.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	5,128.00	0.00	5,128.00	0.00	0.0%
TOTAL, EXPENDITURES			1,384,784.00	1,656,117.00	446,585.11	1,678,566.00		

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		

Description	Resource Codes	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	2,986,549.00	3,347,276.00	1,572,099.09	3,347,276.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,050.99	2,051.00	2,051.00	New
5) TOTAL, REVENUES			2,986,549.00	3,347,276.00	1,574,150.08	3,349,327.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	855,882.00	850,398.00	199,225.14	865,736.00	(15,338.00)	-1.8%
2) Classified Salaries		2000-2999	749,729.00	749,729.00	195,890.68	749,630.00	99.00	0.0%
3) Employee Benefits		3000-3999	802,796.00	780,990.00	178,586.29	784,148.00	(3,158.00)	-0.4%
4) Books and Supplies		4000-4999	379,786.00	1,199,326.00	33,472.35	1,182,981.00	16,345.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	62,600.00	62,600.00	1,244.10	62,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	135,756.00	135,756.00	0.00	135,756.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,986,549.00	3,778,799.00	608,418.56	3,780,851.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(431,523.00)	965,731.52	(431,524.00)		
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	(431,523.00)	965,731.52	(431,524.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	431,524.00		431,524.00	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	431,524.00		431,524.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	431,524.00		431,524.00		
2) Ending Balance, June 30 (E + F1e)			0.00	1.00		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	1.00		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	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								
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	2,911,951.00	2,911,951.00	1,211,372.00	2,911,951.00	0.00	0.0%
All Other State Revenue	All Other	8590	74,598.00	435,325.00	360,727.09	435,325.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,986,549.00	3,347,276.00	1,572,099.09	3,347,276.00	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%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,050.99	2,051.00	2,051.00	New
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	2,050.99	2,051.00	2,051.00	New
TOTAL, REVENUES			2,986,549.00	3,347,276.00	1,574,150.08	3,349,327.00		

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	714,857.00	714,857.00	148,690.63	720,682.00	(5,825.00)	-0.8%
Certificated Pupil Support Salaries		1200	29,837.00	29,837.00	7,532.04	31,581.00	(1,744.00)	-5.8%
Certificated Supervisors' and Administrators' Salaries		1300	111,188.00	105,704.00	43,002.47	113,473.00	(7,769.00)	-7.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			855,882.00	850,398.00	199,225.14	865,736.00	(15,338.00)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	605,897.00	605,897.00	144,676.11	603,104.00	2,793.00	0.5%
Classified Support Salaries		2200	17,268.00	17,268.00	5,753.36	17,270.00	(2.00)	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	85,018.00	85,018.00	32,195.40	87,709.00	(2,691.00)	-3.2%
Other Classified Salaries		2900	41,546.00	41,546.00	13,265.81	41,547.00	(1.00)	0.0%
TOTAL, CLASSIFIED SALARIES			749,729.00	749,729.00	195,890.68	749,630.00	99.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	225,377.00	208,502.00	25,537.77	208,297.00	205.00	0.1%
PERS		3201-3202	89,884.00	84,217.00	25,824.78	95,077.00	(10,860.00)	-12.9%
OASDI/Medicare/Alternative		3301-3302	76,651.00	76,573.00	19,853.21	77,029.00	(456.00)	-0.6%
Health and Welfare Benefits		3401-3402	367,478.00	366,686.00	97,086.18	362,470.00	4,216.00	1.1%
Unemployment Insurance		3501-3502	797.00	793.00	195.38	804.00	(11.00)	-1.4%
Workers' Compensation		3601-3602	23,499.00	23,418.00	5,767.49	23,577.00	(159.00)	-0.7%
OPEB, Allocated		3701-3702	19,110.00	20,801.00	4,321.48	16,894.00	3,907.00	18.8%
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			802,796.00	780,990.00	178,586.29	784,148.00	(3,158.00)	-0.4%
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	25,000.00	25,000.00	1,724.75	25,000.00	0.00	0.0%
Materials and Supplies		4300	338,836.00	1,158,376.00	34,269.55	1,142,031.00	16,345.00	1.4%
Noncapitalized Equipment		4400	15,950.00	15,950.00	(2,521.95)	15,950.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			379,786.00	1,199,326.00	33,472.35	1,182,981.00	16,345.00	1.4%

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 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	8,000.00	8,000.00	34.04	8,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,000.00	16,000.00	3,004.75	16,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,500.00	17,500.00	(1,794.69)	17,500.00	0.00	0.0%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,600.00	62,600.00	1,244.10	62,600.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	135,756.00	135,756.00	0.00	135,756.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			135,756.00	135,756.00	0.00	135,756.00	0.00	0.0%
TOTAL, EXPENDITURES			2,986,549.00	3,778,799.00	608,418.56	3,780,851.00		

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								
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		

Description	Resource Codes	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	13,595,376.00	13,595,376.00	2,639,668.48	13,685,377.00	90,001.00	0.7%
3) Other State Revenue		8300-8599	959,304.00	959,304.00	212,473.44	959,304.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,550.00	103,550.00	11,658.69	106,550.00	3,000.00	2.9%
5) TOTAL, REVENUES			14,658,230.00	14,658,230.00	2,863,800.61	14,751,231.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,756,159.00	3,750,211.00	1,068,652.25	3,735,719.00	14,492.00	0.4%
3) Employee Benefits		3000-3999	2,758,151.00	2,556,389.00	734,018.82	2,710,479.00	(154,090.00)	-6.0%
4) Books and Supplies		4000-4999	7,179,411.00	7,179,411.00	1,062,959.88	7,096,635.00	82,776.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	382,388.00	382,388.00	125,125.29	382,653.00	(265.00)	-0.1%
6) Capital Outlay		6000-6999	234,121.00	441,831.00	176,280.16	531,832.00	(90,001.00)	-20.4%
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	348,000.00	348,000.00	0.00	348,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,658,230.00	14,658,230.00	3,167,036.40	14,805,318.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(303,235.79)	(54,087.00)		
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	(303,235.79)	(54,087.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,962,216.00	2,899,687.00		2,899,688.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,962,216.00	2,899,687.00		2,899,688.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,962,216.00	2,899,687.00		2,899,688.00		
2) Ending Balance, June 30 (E + F1e)			1,962,216.00	2,899,687.00		2,845,601.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,140.00	3,140.00		3,140.00		
Stores		9712	555,110.16	555,110.16		555,110.16		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,403,965.84	2,341,436.84		2,287,350.84		
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	13,595,376.00	13,595,376.00	2,549,668.48	13,595,376.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	90,000.00	90,001.00	90,001.00	New
TOTAL, FEDERAL REVENUE			13,595,376.00	13,595,376.00	2,639,668.48	13,685,377.00	90,001.00	0.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	959,304.00	959,304.00	212,473.44	959,304.00	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			959,304.00	959,304.00	212,473.44	959,304.00	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%
Food Service Sales		8634	81,050.00	81,050.00	467.10	81,050.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	8,759.01	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	12,500.00	12,500.00	2,432.58	15,500.00	3,000.00	24.0%
TOTAL, OTHER LOCAL REVENUE			103,550.00	103,550.00	11,658.69	106,550.00	3,000.00	2.9%
TOTAL, REVENUES			14,658,230.00	14,658,230.00	2,863,800.61	14,751,231.00		

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	3,038,352.00	3,032,404.00	877,763.12	3,059,727.00	(27,323.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	469,179.00	469,179.00	128,044.92	443,112.00	26,067.00	5.6%
Clerical, Technical and Office Salaries		2400	248,628.00	248,628.00	62,844.21	232,880.00	15,748.00	6.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,756,159.00	3,750,211.00	1,068,652.25	3,735,719.00	14,492.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	761,402.00	694,135.00	205,536.07	690,947.00	3,188.00	0.5%
OASDI/Medicare/Alternative		3301-3302	282,117.00	281,689.00	79,396.71	279,961.00	1,728.00	0.6%
Health and Welfare Benefits		3401-3402	1,602,937.00	1,462,402.00	416,586.19	1,631,786.00	(169,384.00)	-11.6%
Unemployment Insurance		3501-3502	1,841.00	1,839.00	518.95	1,858.00	(19.00)	-1.0%
Workers' Compensation		3601-3602	54,395.00	54,313.00	15,329.79	53,955.00	358.00	0.7%
OPEB, Allocated		3701-3702	46,101.00	48,748.00	11,980.27	38,709.00	10,039.00	20.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,358.00	13,263.00	4,670.84	13,263.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,758,151.00	2,556,389.00	734,018.82	2,710,479.00	(154,090.00)	-6.0%
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	611,800.00	611,800.00	23,953.29	619,257.00	(7,457.00)	-1.2%
Noncapitalized Equipment		4400	35,000.00	35,000.00	1,957.04	65,387.00	(30,387.00)	-86.8%
Food		4700	6,532,611.00	6,532,611.00	1,037,049.55	6,411,991.00	120,620.00	1.8%
TOTAL, BOOKS AND SUPPLIES			7,179,411.00	7,179,411.00	1,062,959.88	7,096,635.00	82,776.00	1.2%

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	9,500.00	9,500.00	1,095.52	9,500.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Insurance		5400-5450	13,500.00	13,500.00	13,764.88	13,765.00	(265.00)	-2.0%
Operations and Housekeeping Services		5500	99,000.00	99,000.00	40,371.97	99,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,300.00	84,300.00	13,908.02	84,300.00	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	46,000.00	46,000.00	3,831.68	46,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	126,388.00	126,388.00	52,153.22	126,388.00	0.00	0.0%
Communications		5900	700.00	700.00	0.00	700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			382,388.00	382,388.00	125,125.29	382,653.00	(265.00)	-0.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	234,121.00	441,831.00	176,280.16	531,832.00	(90,001.00)	-20.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			234,121.00	441,831.00	176,280.16	531,832.00	(90,001.00)	-20.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	348,000.00	348,000.00	0.00	348,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			348,000.00	348,000.00	0.00	348,000.00	0.00	0.0%
TOTAL, EXPENDITURES			14,658,230.00	14,658,230.00	3,167,036.40	14,805,318.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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								
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		

Description	Resource Codes	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	50,000.00	50,000.00	105,291.04	270,000.00	220,000.00	440.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	105,291.04	270,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	322,500.00	322,500.00	(322,500.00)	New
6) Capital Outlay		6000-6999	0.00	19,172,943.00	6,608,484.66	19,230,792.00	(57,849.00)	-0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	19,172,943.00	6,930,984.66	19,553,292.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,000.00	(19,122,943.00)	(6,825,693.62)	(19,283,292.00)		
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	35,000,000.00	35,000,000.00	35,000,000.00	New
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	35,000,000.00	35,000,000.00		

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)			50,000.00	(19,122,943.00)	28,174,306.38	15,716,708.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,200,000.00	19,172,944.00		19,172,944.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,000.00	19,172,944.00		19,172,944.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,000.00	19,172,944.00		19,172,944.00		
2) Ending Balance, June 30 (E + F1e)			1,250,000.00	50,001.00		34,889,652.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,250,000.00	50,001.00		34,889,652.00		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	105,291.04	270,000.00	220,000.00	440.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	105,291.04	270,000.00	220,000.00	440.0%
TOTAL, REVENUES			50,000.00	50,000.00	105,291.04	270,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	322,500.00	322,500.00	(322,500.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	322,500.00	322,500.00	(322,500.00)	New

Description	Resource Codes	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	7,850.00	7,850.00	(7,850.00)	New
Land Improvements		6170	0.00	6,060.00	0.00	6,060.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	17,884,449.00	6,597,764.32	17,934,448.00	(49,999.00)	-0.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,282,434.00	2,870.34	1,282,434.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	19,172,943.00	6,608,484.66	19,230,792.00	(57,849.00)	-0.3%
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			0.00	19,172,943.00	6,930,984.66	19,553,292.00		

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	0.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	New
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			0.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	New
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	35,000,000.00	35,000,000.00		

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)
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	1,921,000.00	1,921,000.00	1,604,995.84	2,921,000.00	1,000,000.00	52.1%
5) TOTAL, REVENUES			1,921,000.00	1,921,000.00	1,604,995.84	2,921,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	12,100.00	(12,100.00)	New
6) Capital Outlay		6000-6999	0.00	505,750.00	562,852.97	1,186,644.00	(680,894.00)	-134.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	505,750.00	562,852.97	1,198,744.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,921,000.00	1,415,250.00	1,042,142.87	1,722,256.00		
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	1,214,163.00	1,214,163.00	561,378.66	1,214,163.00	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			(1,214,163.00)	(1,214,163.00)	(561,378.66)	(1,214,163.00)		

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)			706,837.00	201,087.00	480,764.21	508,093.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	128,313.00	890,879.00		890,879.00	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)			128,313.00	890,879.00		890,879.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,313.00	890,879.00		890,879.00		
2) Ending Balance, June 30 (E + F1e)			835,150.00	1,091,966.00		1,398,972.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	790,944.00	1,091,966.00		1,398,972.00		
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	44,206.00	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	900,000.00	900,000.00	33,608.17	900,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	2,467.69	21,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,000,000.00	1,000,000.00	1,568,919.98	2,000,000.00	1,000,000.00	100.0%
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			1,921,000.00	1,921,000.00	1,604,995.84	2,921,000.00	1,000,000.00	52.1%
TOTAL, REVENUES			1,921,000.00	1,921,000.00	1,604,995.84	2,921,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	12,100.00	(12,100.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	12,100.00	(12,100.00)	New

Description	Resource Codes	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	(463.57)	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	177,543.00	250,564.74	858,437.00	(680,894.00)	-383.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	328,207.00	312,751.80	328,207.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	505,750.00	562,852.97	1,186,644.00	(680,894.00)	-134.6%
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			0.00	505,750.00	562,852.97	1,198,744.00		

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	1,214,163.00	1,214,163.00	561,378.66	1,214,163.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,214,163.00	1,214,163.00	561,378.66	1,214,163.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,214,163.00)	(1,214,163.00)	(561,378.66)	(1,214,163.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	13,127,514.00	13,127,514.00	13,127,514.00	New
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	27,060.01	65,000.00	40,000.00	160.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	13,154,574.01	13,192,514.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	3,600.00	5,000.00	(5,000.00)	New
6) Capital Outlay		6000-6999	0.00	4,114,420.00	459,546.35	5,306,661.00	(1,192,241.00)	-29.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	4,114,420.00	463,146.35	5,311,661.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	(4,089,420.00)	12,691,427.66	7,880,853.00		
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)			25,000.00	(4,089,420.00)	12,691,427.66	7,880,853.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,002.00	4,095,400.00		4,095,400.00	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)			100,002.00	4,095,400.00		4,095,400.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,002.00	4,095,400.00		4,095,400.00		
2) Ending Balance, June 30 (E + F1e)			125,002.00	5,980.00		11,976,253.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	25,001.00	5,001.00		11,935,274.00		
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	100,001.00	979.00		40,979.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	13,127,514.00	13,127,514.00	13,127,514.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	13,127,514.00	13,127,514.00	13,127,514.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	27,060.01	65,000.00	40,000.00	160.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	27,060.01	65,000.00	40,000.00	160.0%
TOTAL, REVENUES			25,000.00	25,000.00	13,154,574.01	13,192,514.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,600.00	5,000.00	(5,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	3,600.00	5,000.00	(5,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,098,446.00	160,920.06	4,195,908.00	(1,097,462.00)	-35.4%
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	0.00	1,015,974.00	298,626.29	1,110,753.00	(94,779.00)	-9.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	4,114,420.00	459,546.35	5,306,661.00	(1,192,241.00)	-29.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	4,114,420.00	463,146.35	5,311,661.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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		

Description	Resource Codes	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	250,000.00	250,000.00	1,886,585.30	2,079,746.00	1,829,746.00	731.9%
5) TOTAL, REVENUES			250,000.00	250,000.00	1,886,585.30	2,079,746.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	4,365.00	8,883.64	20,235.00	(15,870.00)	-363.6%
6) Capital Outlay		6000-6999	0.00	14,290,760.00	6,633,534.02	17,712,816.00	(3,422,056.00)	-23.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	14,295,125.00	6,642,417.66	17,733,051.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250,000.00	(14,045,125.00)	(4,755,832.36)	(15,653,305.00)		
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)			250,000.00	(14,045,125.00)	(4,755,832.36)	(15,653,305.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,026,892.00	21,424,665.00		21,424,665.00	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)			2,026,892.00	21,424,665.00		21,424,665.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,026,892.00	21,424,665.00		21,424,665.00		
2) Ending Balance, June 30 (E + F1e)			2,276,892.00	7,379,540.00		5,771,360.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	4,430,581.00		2,226,839.00		
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	2,276,892.00	2,948,959.00		3,544,521.00		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	56,839.30	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,829,746.00	1,829,746.00	1,829,746.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,000.00	250,000.00	1,886,585.30	2,079,746.00	1,829,746.00	731.9%
TOTAL, REVENUES			250,000.00	250,000.00	1,886,585.30	2,079,746.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	4,365.00	8,883.64	20,235.00	(15,870.00)	-363.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	4,365.00	8,883.64	20,235.00	(15,870.00)	-363.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	7,850.00	(7,850.00)	New
Land Improvements		6170	0.00	807,765.00	11,668.84	817,029.00	(9,264.00)	-1.1%
Buildings and Improvements of Buildings		6200	0.00	11,842,223.00	6,547,607.49	16,143,402.00	(4,301,179.00)	-36.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,598,443.00	31,929.26	702,206.00	896,237.00	56.1%
Equipment Replacement		6500	0.00	42,329.00	42,328.43	42,329.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	14,290,760.00	6,633,534.02	17,712,816.00	(3,422,056.00)	-23.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	14,295,125.00	6,642,417.66	17,733,051.00		

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

Description	Resource Codes	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	1,000.00	1,000.00	1,304.22	3,000.00	2,000.00	200.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	1,304.22	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,060,760.00	3,060,760.00	950,203.69	3,060,760.00	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			3,060,760.00	3,060,760.00	950,203.69	3,060,760.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,059,760.00)	(3,059,760.00)	(948,899.47)	(3,057,760.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,060,760.00	3,060,760.00	561,378.66	3,060,760.00	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			3,060,760.00	3,060,760.00	561,378.66	3,060,760.00		

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)			1,000.00	1,000.00	(387,520.81)	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,000.00	6,423,550.00		6,423,550.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(3,699,574.87)	(3,699,574.87)	New
c) As of July 1 - Audited (F1a + F1b)			2,000.00	6,423,550.00		2,723,975.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,000.00	6,423,550.00		2,723,975.13		
2) Ending Balance, June 30 (E + F1e)			3,000.00	6,424,550.00		2,726,975.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,000.00	6,424,550.00		2,726,975.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
Interest		8660	1,000.00	1,000.00	1,304.22	3,000.00	2,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	1,304.22	3,000.00	2,000.00	200.0%
TOTAL, REVENUES			1,000.00	1,000.00	1,304.22	3,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	2,355,760.00	2,355,760.00	245,203.69	2,355,760.00	0.00	0.0%
Other Debt Service - Principal		7439	705,000.00	705,000.00	705,000.00	705,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,060,760.00	3,060,760.00	950,203.69	3,060,760.00	0.00	0.0%
TOTAL, EXPENDITURES			3,060,760.00	3,060,760.00	950,203.69	3,060,760.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,060,760.00	3,060,760.00	561,378.66	3,060,760.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,060,760.00	3,060,760.00	561,378.66	3,060,760.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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)			3,060,760.00	3,060,760.00	561,378.66	3,060,760.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	310.00	300.00	246.62	300.00	0.00	0.0%
5) TOTAL, REVENUES			310.00	300.00	246.62	300.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	91,578.00	1,500.00	91,578.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	91,578.00	1,500.00	91,578.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			310.00	(91,278.00)	(1,253.38)	(91,278.00)		
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)			310.00	(91,278.00)	(1,253.38)	(91,278.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,274.00	96,271.00		96,271.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,274.00	96,271.00		96,271.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,274.00	96,271.00		96,271.00		
2) Ending Net Position, June 30 (E + F1e)			1,584.00	4,993.00		4,993.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,244.00	4,993.00		4,993.00		
c) Unrestricted Net Position		9790	340.00	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								
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	310.00	300.00	246.62	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			310.00	300.00	246.62	300.00	0.00	0.0%
TOTAL, REVENUES			310.00	300.00	246.62	300.00		

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	0.00	91,578.00	1,500.00	91,578.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	91,578.00	1,500.00	91,578.00	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			0.00	91,578.00	1,500.00	91,578.00		
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		

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)	19,182.69	19,182.69	19,146.84	19,146.84	(35.85)	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)	19,182.69	19,182.69	19,146.84	19,146.84	(35.85)	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	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	222.81	222.81	222.81	222.81	0.00	0%
d. Special Education Extended Year	12.39	12.39	12.39	12.39	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)	235.20	235.20	235.20	235.20	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,417.89	19,417.89	19,382.04	19,382.04	(35.85)	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)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			72,015,694.54	81,164,877.40	72,086,195.81	100,854,189.84	97,394,620.63	83,909,276.78	97,417,383.13	85,343,752.83
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		8,206,816.00	8,206,816.00	24,078,362.00	14,772,270.00	14,829,357.15	24,134,732.40	14,829,357.15	8,090,238.18
Property Taxes	8020-8079				782,895.55	17.48		13,351,205.40		
Miscellaneous Funds	8080-8099			(78,177.16)	(156,354.00)	(143,616.86)	(147,058.00)	(147,058.00)	(147,058.00)	(147,058.00)
Federal Revenue	8100-8299		2,659,360.16	26,136.14	23,425,069.31	347,499.92		3,371,867.00	1,394,401.00	
Other State Revenue	8300-8599		1,013,381.03		2,652,437.70	729,697.38	693,867.00	947,690.00		
Other Local Revenue	8600-8799		269,010.71	293,319.58	670,985.33	2,109,509.64	558,564.00	558,564.00	558,564.00	558,564.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			12,148,567.90	8,448,094.56	51,453,395.89	17,815,377.56	15,934,730.15	42,217,000.80	16,635,264.15	8,501,744.18
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,702,220.04	9,189,718.60	9,199,526.57	9,209,940.34	9,808,524.00	9,808,524.00	9,808,524.00	9,808,524.00
Classified Salaries	2000-2999		2,367,097.10	2,800,848.09	2,856,547.90	2,722,310.77	3,157,542.00	3,157,542.00	3,157,542.00	3,157,542.00
Employee Benefits	3000-3999		2,049,431.66	5,517,645.59	5,550,475.09	5,546,366.11	7,120,851.00	7,120,851.00	7,120,851.00	7,120,851.00
Books and Supplies	4000-4999		118,618.04	562,139.86	2,145,415.96	1,691,033.88	4,434,764.00	4,434,764.00	4,434,764.00	4,434,764.00
Services	5000-5999		1,131,901.71	2,576,289.76	3,863,626.62	1,458,547.08	2,783,987.00	2,783,987.00	2,783,987.00	2,783,987.00
Capital Outlay	6000-6599		175,657.48	768,341.53	503,428.35	2,533,573.39	1,118,675.00	1,118,675.00	1,118,675.00	1,118,675.00
Other Outgo	7000-7499		139,437.00	139,437.00	250,987.00	250,987.00	404,657.00	404,657.00	404,657.00	404,657.00
Interfund Transfers Out	7600-7629						234,575.00	234,575.00	234,575.00	234,575.00
All Other Financing Uses	7630-7699		1,500.00		1,820.00		460.00	460.00	460.00	460.00
TOTAL DISBURSEMENTS			7,685,863.03	21,554,420.43	24,371,827.49	23,412,758.57	29,064,035.00	29,064,035.00	29,064,035.00	29,064,035.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00								
Accounts Receivable	9200-9299	33,299,309.63	30,286,503.55	265,311.66	856,990.01	1,452,131.32				
Due From Other Funds	9310	1,626,097.59	383,717.65	46,379.94		745,000.00				
Stores	9320	487,344.01	24,726.76	12,953.92	12,596.64	(3,180.91)				
Prepaid Expenditures	9330	483,337.17	483,337.17							
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		35,921,088.40	31,178,285.13	324,645.52	869,586.65	2,193,950.41	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,832,497.51	22,586,762.81	(3,707,232.47)	(816,838.98)	56,138.61	356,039.00	(355,140.55)	(355,140.55)	(355,140.55)
Due To Other Funds	9610	230,486.58	226,252.87	4,233.71						
Current Loans	9640									
Unearned Revenues	9650	3,678,791.46	3,678,791.46							
Deferred Inflows of Resources	9690									
SUBTOTAL		29,741,775.55	26,491,807.14	(3,702,998.76)	(816,838.98)	56,138.61	356,039.00	(355,140.55)	(355,140.55)	(355,140.55)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		6,179,312.85	4,686,477.99	4,027,644.28	1,686,425.63	2,137,811.80	(356,039.00)	355,140.55	355,140.55	355,140.55
E. NET INCREASE/DECREASE (B - C + D)			9,149,182.86	(9,078,681.59)	28,767,994.03	(3,459,569.21)	(13,485,343.85)	13,508,106.35	(12,073,630.30)	(20,207,150.27)
F. ENDING CASH (A + E)			81,164,877.40	72,086,195.81	100,854,189.84	97,394,620.63	83,909,276.78	97,417,383.13	85,343,752.83	65,136,602.56
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		65,136,602.56	74,332,309.73	52,168,731.36	28,303,672.99				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	23,042,363.58	4,432,330.08	4,432,330.08		52,937,163.00		201,992,135.62	201,992,136.00
Property Taxes	8020-8079	7,101,705.00			7,170,996.57			28,406,820.00	28,406,820.00
Miscellaneous Funds	8080-8099	(147,058.00)	(147,058.00)	(147,058.00)	(147,053.98)			(1,554,608.00)	(1,554,608.00)
Federal Revenue	8100-8299	3,960,825.00	1,688,880.00		13,931,514.47			50,805,553.00	50,805,553.00
Other State Revenue	8300-8599	3,388,202.04	12,600.00		12,114,248.85			21,552,124.00	21,552,124.00
Other Local Revenue	8600-8799	558,564.00	558,564.00	558,564.00	872,668.74			8,125,442.00	8,125,442.00
Interfund Transfers In	8910-8929				30,000.00			30,000.00	30,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		37,904,601.62	6,545,316.08	4,843,836.08	33,972,374.65	52,937,163.00	0.00	309,357,466.62	309,357,467.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,808,524.00	9,808,524.00	9,808,524.00	9,808,511.01		(2.55)	107,769,582.01	107,769,595.00
Classified Salaries	2000-2999	3,157,542.00	3,157,542.00	3,157,542.00	3,157,542.00		(31.86)	36,007,108.00	36,007,108.00
Employee Benefits	3000-3999	7,120,851.00	7,120,851.00	7,120,851.00	7,120,851.00		(20.45)	75,630,706.00	75,630,706.00
Books and Supplies	4000-4999	4,434,764.00	4,434,764.00	4,434,764.00	4,434,764.00		(26.74)	39,995,293.00	39,995,293.00
Services	5000-5999	2,783,987.00	2,783,987.00	2,783,987.00	2,783,987.00		(14.17)	31,302,247.00	31,302,247.00
Capital Outlay	6000-6599	1,118,675.00	1,118,675.00	1,118,675.00	1,118,675.00		16.25	12,930,417.00	12,930,417.00
Other Outgo	7000-7499	404,657.00	404,657.00	404,657.00	404,657.00		(36.00)	4,018,068.00	4,018,068.00
Interfund Transfers Out	7600-7629	234,575.00	234,575.00	234,575.00	234,575.00		(3.00)	1,876,597.00	1,876,597.00
All Other Financing Uses	7630-7699	460.00	460.00	460.00	460.00			7,000.00	7,000.00
TOTAL DISBURSEMENTS		29,064,035.00	29,064,035.00	29,064,035.00	29,064,022.01	0.00	(118.52)	309,537,018.01	309,537,031.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					25,000.00		32,885,936.54	
Due From Other Funds	9310					451,000.00		1,626,097.59	
Stores	9320					440,247.60		487,344.01	
Prepaid Expenditures	9330							483,337.17	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	916,247.60	0.00	35,482,715.31	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(355,140.55)	(355,140.55)	(355,140.55)	(355,140.19)			15,988,885.48	
Due To Other Funds	9610							230,486.58	
Current Loans	9640							0.00	
Unearned Revenues	9650							3,678,791.46	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(355,140.55)	(355,140.55)	(355,140.55)	(355,140.19)	0.00	0.00	19,898,163.52	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		355,140.55	355,140.55	355,140.55	355,140.19	916,247.60	0.00	15,584,551.79	
E. NET INCREASE/DECREASE (B - C + D)		9,195,707.17	(22,163,578.37)	(23,865,058.37)	5,263,492.83	53,853,410.60	118.52	15,405,000.40	(179,564.00)
F. ENDING CASH (A + E)		74,332,309.73	52,168,731.36	28,303,672.99	33,567,165.82				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								87,420,694.94	

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	309,537,031.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	49,543,160.00
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	25,715.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	10,180,165.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	391,040.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,876,597.00
6. All Other Financing Uses	All	9100	7699	7,000.00
		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)				12,480,517.00
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	54,087.00
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)				247,567,441.00

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)*		19,382.04
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,773.03
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.)	227,909,577.32	11,758.68
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)	227,909,577.32	11,758.68
B. Required effort (Line A.2 times 90%)	205,118,619.59	10,582.81
C. Current year expenditures (Line I.E and Line II.B)	247,567,441.00	12,773.03
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) 9,773,441.00
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.

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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) 208,142,444.00

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) 4.70%

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)	8,864,012.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,406,095.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	60,000.00
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)	1,342,632.74
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)	20,316.78
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)	14,693,056.52
9. Carry-Forward Adjustment (Part IV, Line F)	(241,469.03)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,451,587.49

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	170,123,526.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,398,857.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	32,275,862.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,990,734.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	25,715.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	270,897.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,586,632.00
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)	1,307,891.00
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)	313,074.00
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)	27,224,021.26
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)	411,955.22
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)	1,673,438.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,645,095.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,513,495.00
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)	283,761,192.48

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) 5.18%

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) 5.09%

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>14,693,056.52</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,058,603.24)</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 (4.89%) 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 (4.89%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.63%) times Part III, Line B19); zero if positive	<u>(241,469.03)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(241,469.03)</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>5.09%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-120,734.52) is applied to the current year calculation and the remainder (\$-120,734.51) is deferred to one or more future years:	<u>5.14%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-80,489.68) is applied to the current year calculation and the remainder (\$-160,979.35) is deferred to one or more future years:	<u>5.15%</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>(241,469.03)</u>

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	228,844,348.00	-0.07%	228,681,354.00	-0.04%	228,599,859.00
2. Federal Revenues	8100-8299	95,098.00	-100.00%		0.00%	
3. Other State Revenues	8300-8599	3,927,615.00	-5.09%	3,727,742.00	0.00%	3,727,742.00
4. Other Local Revenues	8600-8799	3,295,943.00	-61.11%	1,281,930.00	0.00%	1,281,930.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(22,146,737.00)	0.58%	(22,274,743.23)	0.50%	(22,386,315.81)
6. Total (Sum lines A1 thru A5c)		214,046,267.00	-1.21%	211,446,282.77	-0.09%	211,253,215.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				89,684,447.00		90,835,818.14
b. Step & Column Adjustment				1,031,371.14		1,044,611.91
c. Cost-of-Living Adjustment						
d. Other Adjustments				120,000.00		3,774,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,684,447.00	1.28%	90,835,818.14	5.30%	95,654,430.05
2. Classified Salaries						
a. Base Salaries				28,336,023.00		28,819,383.23
b. Step & Column Adjustment				283,360.23		288,193.83
c. Cost-of-Living Adjustment						
d. Other Adjustments				200,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,336,023.00	1.71%	28,819,383.23	1.17%	29,157,577.06
3. Employee Benefits	3000-3999	54,898,389.00	2.43%	56,233,498.13	9.15%	61,379,312.66
4. Books and Supplies	4000-4999	12,585,313.00	-14.53%	10,756,324.00	0.00%	10,756,324.00
5. Services and Other Operating Expenditures	5000-5999	18,794,917.00	0.42%	18,873,570.77	0.86%	19,036,301.01
6. Capital Outlay	6000-6999	5,796,333.00	-62.58%	2,168,845.00	0.00%	2,168,845.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,109,372.00	-0.43%	3,095,852.00	-0.03%	3,094,841.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,150,671.00)	0.00%	(2,150,671.00)	0.00%	(2,150,671.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,876,597.00	166.78%	5,006,375.00	-0.02%	5,005,500.00
b. Other Uses	7630-7699	7,000.00	0.00%	7,000.00	0.00%	7,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		212,937,720.00	0.33%	213,645,995.27	4.90%	224,109,459.78
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,108,547.00		(2,199,712.50)		(12,856,244.59)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		76,906,909.00		78,015,456.00		75,815,743.50
2. Ending Fund Balance (Sum lines C and D1)		78,015,456.00		75,815,743.50		62,959,498.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	512,344.00		512,344.00		512,344.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	17,602,442.00		17,602,442.00		17,602,442.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,286,110.93		8,104,586.09		8,426,702.67
2. Unassigned/Unappropriated	9790	50,614,559.07		49,596,371.41		36,418,010.24
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		78,015,456.00		75,815,743.50		62,959,498.91

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	9,286,110.93		8,104,586.09		8,426,702.67
c. Unassigned/Unappropriated	9790	50,614,559.07		49,596,371.41		36,418,010.24
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		59,900,670.00		57,700,957.50		44,844,712.91
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 B1d, two Certificated fte for growth and leveling. B2d, MTHS classified new staff 4 fte. 2022-23 B1d, eight days to certificated calendar moved from restricted funds. B2d MTHS classified new staff 1 fte.						

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	50,710,455.00	-68.33%	16,059,039.00	0.05%	16,067,039.00
3. Other State Revenues	8300-8599	17,624,509.00	-24.57%	13,293,908.00	0.00%	13,293,908.00
4. Other Local Revenues	8600-8799	4,829,499.00	1.03%	4,879,184.06	3.16%	5,033,366.28
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	22,146,737.00	0.58%	22,274,743.23	0.50%	22,386,315.81
6. Total (Sum lines A1 thru A5c)		95,311,200.00	-40.71%	56,506,874.29	0.48%	56,780,629.09
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,085,148.00		18,265,999.48
b. Step & Column Adjustment				180,851.48		182,659.99
c. Cost-of-Living Adjustment						
d. Other Adjustments						(3,600,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,085,148.00	1.00%	18,265,999.48	-18.71%	14,848,659.47
2. Classified Salaries						
a. Base Salaries				7,671,085.00		7,747,795.85
b. Step & Column Adjustment				76,710.85		77,477.96
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,671,085.00	1.00%	7,747,795.85	1.00%	7,825,273.81
3. Employee Benefits	3000-3999	20,732,317.00	1.54%	21,052,236.65	1.55%	21,378,733.39
4. Books and Supplies	4000-4999	27,409,980.00	-90.00%	2,740,061.31	83.47%	5,027,181.41
5. Services and Other Operating Expenditures	5000-5999	12,507,330.00	-79.95%	2,507,330.00	39.88%	3,507,330.00
6. Capital Outlay	6000-6999	7,134,084.00	-84.10%	1,134,084.00	0.00%	1,134,084.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,397,580.00	0.00%	1,397,580.00	0.00%	1,397,580.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,661,787.00	0.00%	1,661,787.00	0.00%	1,661,787.00
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)		96,599,311.00	-41.50%	56,506,874.29	0.48%	56,780,629.08
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,288,111.00)		0.00		0.01
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,288,111.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				0.01
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.01

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.						
2022-23 B1d, eight days for certificated calendar moved to unrestricted funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	228,844,348.00	-0.07%	228,681,354.00	-0.04%	228,599,859.00
2. Federal Revenues	8100-8299	50,805,553.00	-68.39%	16,059,039.00	0.05%	16,067,039.00
3. Other State Revenues	8300-8599	21,552,124.00	-21.02%	17,021,650.00	0.00%	17,021,650.00
4. Other Local Revenues	8600-8799	8,125,442.00	-24.18%	6,161,114.06	2.50%	6,315,296.28
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		309,357,467.00	-13.38%	267,953,157.06	0.03%	268,033,844.28
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				107,769,595.00		109,101,817.62
b. Step & Column Adjustment				1,212,222.62		1,227,271.90
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				120,000.00		174,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	107,769,595.00	1.24%	109,101,817.62	1.28%	110,503,089.52
2. Classified Salaries						
a. Base Salaries				36,007,108.00		36,567,179.08
b. Step & Column Adjustment				360,071.08		365,671.79
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				200,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,007,108.00	1.56%	36,567,179.08	1.14%	36,982,850.87
3. Employee Benefits	3000-3999	75,630,706.00	2.19%	77,285,734.78	7.08%	82,758,046.05
4. Books and Supplies	4000-4999	39,995,293.00	-66.26%	13,496,385.31	16.95%	15,783,505.41
5. Services and Other Operating Expenditures	5000-5999	31,302,247.00	-31.70%	21,380,900.77	5.44%	22,543,631.01
6. Capital Outlay	6000-6999	12,930,417.00	-74.46%	3,302,929.00	0.00%	3,302,929.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,506,952.00	-0.30%	4,493,432.00	-0.02%	4,492,421.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(488,884.00)	0.00%	(488,884.00)	0.00%	(488,884.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,876,597.00	166.78%	5,006,375.00	-0.02%	5,005,500.00
b. Other Uses	7630-7699	7,000.00	0.00%	7,000.00	0.00%	7,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		309,537,031.00	-12.72%	270,152,869.56	3.97%	280,890,088.86
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(179,564.00)		(2,199,712.50)		(12,856,244.58)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		78,195,020.00		78,015,456.00		75,815,743.50
2. Ending Fund Balance (Sum lines C and D1)		78,015,456.00		75,815,743.50		62,959,498.92
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	512,344.00		512,344.00		512,344.00
b. Restricted	9740	0.00		0.00		0.01
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	17,602,442.00		17,602,442.00		17,602,442.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,286,110.93		8,104,586.09		8,426,702.67
2. Unassigned/Unappropriated	9790	50,614,559.07		49,596,371.41		36,418,010.24
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		78,015,456.00		75,815,743.50		62,959,498.92

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	9,286,110.93		8,104,586.09		8,426,702.67
c. Unassigned/Unappropriated	9790	50,614,559.07		49,596,371.41		36,418,010.24
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		59,900,670.00		57,700,957.50		44,844,712.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.35%		21.36%		15.97%
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)		19,146.84		19,146.84		19,146.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		309,537,031.00		270,152,869.56		280,890,088.86
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)		309,537,031.00		270,152,869.56		280,890,088.86
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)		9,286,110.93		8,104,586.09		8,426,702.67
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)		9,286,110.93		8,104,586.09		8,426,702.67
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	(62,538.00)	0.00	(488,884.00)				
Other Sources/Uses Detail					30,000.00	1,876,597.00		
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	538.00	0.00	5,128.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	16,000.00	0.00	135,756.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	46,000.00	0.00	348,000.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00				1,214,163.00		
Other Sources/Uses Detail					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					3,060,760.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	62,538.00	(62,538.00)	488,884.00	(488,884.00)	3,090,760.00	3,090,760.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	19,147.00	19,146.84		
Charter School		0.00		
Total ADA	19,147.00	19,146.84	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	19,183.00	19,147.00		
Charter School				
Total ADA	19,183.00	19,147.00	-0.2%	Met
2nd Subsequent Year (2022-23)				
District Regular	19,183.00	19,147.00		
Charter School				
Total ADA	19,183.00	19,147.00	-0.2%	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	20,167	19,940		
Charter School				
Total Enrollment	20,167	19,940	-1.1%	Met
1st Subsequent Year (2021-22)				
District Regular	20,167	20,167		
Charter School				
Total Enrollment	20,167	20,167	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	20,167	20,167		
Charter School				
Total Enrollment	20,167	20,167	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since 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	19,042	20,017	
Charter School			
Total ADA/Enrollment	19,042	20,017	95.1%
Second Prior Year (2018-19)			
District Regular	18,983	20,011	
Charter School			
Total ADA/Enrollment	18,983	20,011	94.9%
First Prior Year (2019-20)			
District Regular	19,147	20,119	
Charter School	0		
Total ADA/Enrollment	19,147	20,119	95.2%
Historical Average Ratio:			95.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.6%

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	19,147	19,940		
Charter School	0			
Total ADA/Enrollment	19,147	19,940	96.0%	Not Met
1st Subsequent Year (2021-22)				
District Regular	19,147	20,167		
Charter School				
Total ADA/Enrollment	19,147	20,167	94.9%	Met
2nd Subsequent Year (2022-23)				
District Regular	19,147	20,167		
Charter School				
Total ADA/Enrollment	19,147	20,167	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)

The state budget includes a provision to hold districts harmless for attendance in the 2020-21 school year MUSD will be funded at the same levels as of 2019-20.

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)	228,880,265.00	230,398,956.00	0.7%	Met
1st Subsequent Year (2021-22)	211,421,936.00	230,344,597.00	9.0%	Not Met
2nd Subsequent Year (2022-23)	211,726,585.00	230,263,102.00	8.8%	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)

At budget adoption we were anticipating LCFF budget cuts. Per adopted state budget, the LCFF revenue was reinsated.

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)	159,236,996.04	183,692,171.53	86.7%
Second Prior Year (2018-19)	164,239,008.21	185,814,102.33	88.4%
First Prior Year (2019-20)	166,579,060.32	194,201,948.57	85.8%
	Historical Average Ratio:		87.0%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.0% to 90.0%	84.0% to 90.0%	84.0% to 90.0%

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)	172,918,859.00	211,054,123.00	81.9%	Not Met
1st Subsequent Year (2021-22)	175,888,699.50	208,632,620.27	84.3%	Met
2nd Subsequent Year (2022-23)	186,191,319.77	219,096,959.78	85.0%	Met

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

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

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

Explanation:
(required if NOT met)

In fiscal year 2020-21 eleven days of certificated salary has been paid from covid funds (resource 32200) for distance learning.

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)	23,287,241.00	50,805,553.00	118.2%	Yes
1st Subsequent Year (2021-22)	15,467,593.00	16,059,039.00	3.8%	No
2nd Subsequent Year (2022-23)	15,475,593.00	16,067,039.00	3.8%	No

Explanation:
(required if Yes)

In year 2020-21 the District is receiving \$31.5 million in Federal funds for covid19 relief as a one-time, while future years are not receiving covid funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	17,338,597.00	21,552,124.00	24.3%	Yes
1st Subsequent Year (2021-22)	17,338,597.00	17,021,650.00	-1.8%	No
2nd Subsequent Year (2022-23)	17,338,597.00	17,021,650.00	-1.8%	No

Explanation:
(required if Yes)

In year 2020-21 the District is receiving one-time funds for the following programs; K12 Strong Workforce Program, Classified School Employee Summer Assistance Program, Prop 98 - Covid-19 Relief.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	5,325,589.00	8,125,442.00	52.6%	Yes
1st Subsequent Year (2021-22)	5,449,963.96	6,161,114.06	13.0%	Yes
2nd Subsequent Year (2022-23)	5,594,260.24	6,315,296.28	12.9%	Yes

Explanation:
(required if Yes)

In year 2020-21 the District is receiving one-time funds from the CA Energy Comm Grant for new buses and charging station. Interest was increased to match expected revenue. For all three years Special Education revenue from the SELPA was increased to include new revenue.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	16,440,615.00	39,995,293.00	143.3%	Yes
1st Subsequent Year (2021-22)	14,737,354.00	13,496,385.31	-8.4%	Yes
2nd Subsequent Year (2022-23)	14,745,354.00	15,783,505.41	7.0%	Yes

Explanation:
(required if Yes)

In year 2020-21 Budget includes carryover from 2019-20 and Covid-19 relief funds. In year 2021-22 Budget for 2020-21 one-time funds were decreased. In year 2022-23 Budget is increased to balance restricted resources.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	22,953,061.00	31,302,247.00	36.4%	Yes
1st Subsequent Year (2021-22)	23,279,685.77	21,380,900.77	-8.2%	Yes
2nd Subsequent Year (2022-23)	23,442,336.21	22,543,631.01	-3.8%	No

Explanation:
(required if Yes)

In year 2020-21 Budget includes Covid-19 relief funds. In year 2021-22 Budget for 2020-21 one-time funds were decreased.

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)	45,951,427.00	80,483,119.00	75.1%	Not Met
1st Subsequent Year (2021-22)	38,256,153.96	39,241,803.06	2.6%	Met
2nd Subsequent Year (2022-23)	38,408,450.24	39,403,985.28	2.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	39,393,676.00	71,297,540.00	81.0%	Not Met
1st Subsequent Year (2021-22)	38,017,039.77	34,877,286.08	-8.3%	Not Met
2nd Subsequent Year (2022-23)	38,187,690.21	38,327,136.42	0.4%	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)

In year 2020-21 the District is receiving \$31.5 million in Federal funds for covid19 relief as a one-time, while future years are not receiving covid funds.

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

In year 2020-21 the District is receiving one-time funds for the following programs; K12 Strong Workforce Program, Classified School Employee Summer Assistance Program, Prop 98 - Covid-19 Relief.

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

In year 2020-21 the District is receiving one-time funds from the CA Energy Comm Grant for new buses and charging station. Interest was increased to match expected revenue. For all three years Special Education revenue from the SELPA was increased to include new revenue.

- 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)

In year 2020-21 Budget includes carryover from 2019-20 and Covid-19 relief funds. In year 2021-22 Budget for 2020-21 one-time funds were decreased. In year 2022-23 Budget is increased to balance restricted resources.

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

In year 2020-21 Budget includes Covid-19 relief funds. In year 2021-22 Budget for 2020-21 one-time funds were decreased.

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	8,109,135.00	10,097,832.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	19.4%	21.4%	16.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.5%	7.1%	5.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	1,108,547.00	212,937,720.00	N/A	Met
1st Subsequent Year (2021-22)	(2,199,712.50)	213,645,995.27	1.0%	Met
2nd Subsequent Year (2022-23)	(12,856,244.59)	224,109,459.78	5.7%	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)

In year 2022-23 Covid-19 funds are going to be depleted, the eight additional days to the certificated calendar (if maintained) will be covered by general fund ending balance.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	78,015,456.00	Met
1st Subsequent Year (2021-22)	75,815,743.50	Met
2nd Subsequent Year (2022-23)	62,959,498.92	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2020-21)	33,567,165.82	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.)	19,147	19,147	19,147
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	309,537,031.00	270,152,869.56	280,890,088.86
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)	309,537,031.00	270,152,869.56	280,890,088.86
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,286,110.93	8,104,586.09	8,426,702.67
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)	9,286,110.93	8,104,586.09	8,426,702.67

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	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
(Unrestricted resources 0000-1999 except Line 4)			
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)	9,286,110.93	8,104,586.09	8,426,702.67
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	50,614,559.07	49,596,371.41	36,418,010.24
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
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)	59,900,670.00	57,700,957.50	44,844,712.91
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.35%	21.36%	15.97%
District's Reserve Standard (Section 10B, Line 7):	9,286,110.93	8,104,586.09	8,426,702.67
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(20,907,101.00)	(22,146,737.00)	5.9%	1,239,636.00	Not Met
1st Subsequent Year (2021-22)	(20,782,726.04)	(22,274,743.00)	7.2%	1,492,016.96	Not Met
2nd Subsequent Year (2022-23)	(20,638,429.76)	(22,386,316.00)	8.5%	1,747,886.24	Not Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	30,000.00	30,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	30,000.00	30,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	30,000.00	30,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	1,876,597.00	1,876,597.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	5,006,375.00	5,006,375.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	5,005,500.00	5,005,500.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

1a, contribution increased to meet the 3% RRMA (Resource 81500)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District sold \$35 million in GOB on August 2020, the payments for P&I are included in years 2020-21 through 2022-23. Payments will be funded with taxes collected in Fund 51.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
26,144,108.00	26,144,108.00
0.00	0.00
26,144,108.00	26,144,108.00

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

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

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,795,456.00	3,795,456.00
3,795,456.00	3,795,456.00
3,795,456.00	3,795,456.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
-
- (Funds 01-70, objects 3701-3752)

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

1,752,798.00	1,551,925.00
1,752,798.00	1,752,798.00
1,752,798.00	1,752,798.00

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

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

1,674,998.00	1,674,998.00
1,798,386.00	1,798,386.00
1,967,558.00	1,967,558.00

- d. Number of retirees receiving OPEB benefits

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

96	100
96	100
96	100

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,123.6	1,093.1	1,095.1	1,096.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,035,931

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
19,305,002	19,884,152	20,480,677
\$18,255/FTE	\$18,803/FTE	\$19,367/FTE
3.0%	3.0%	3.0%

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

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

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,166,857	1,180,276	1,193,850
1.0%	1.2%	1.2%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	792.7	837.7	842.7	843.7

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Dec 15, 2020

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

Yes

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2020

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

550,718

0

0

% change in salary schedule from prior year
or

0.0%

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

591,658

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
12,490,440	12,865,154	13,251,108
\$18,255/FTE	\$18,803/FTE	\$19,367/FTE
3.0%	3.0%	3.0%

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

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

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

Yes		
550,718	0	0

Classified (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
591,658	597,574	603,550
1.1%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	156.0	181.0	181.0	181.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
3,147,303	3,241,722	3,338,974
\$18,255/FTE	\$18,803/FTE	\$19,367/FTE
3.0%	3.0%	3.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
190,850	192,758	194,686
0.7%	1.0%	1.0%

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,618
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,587,834.00		11,587,834.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,541,874.00		4,541,874.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,423,251.00		9,423,251.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	288,202.00		288,202.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	523,675.00		523,675.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	26,364,836.00	0.00	26,364,836.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	55,808.00		55,808.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	55,808.00	0.00	55,808.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	26,420,644.00	0.00	26,420,644.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	10,479,968.00		10,479,968.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,399,391.00		4,399,391.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	8,996,686.00		8,996,686.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	230,229.00		230,229.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	400,600.00		400,600.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	24,506,874.00	0.00	24,506,874.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	893.00		893.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	893.00	0.00	893.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	24,507,767.00	0.00	24,507,767.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								24,507,767.00

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,471,749.00		3,471,749.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,669,881.00		1,669,881.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,694,455.00		2,694,455.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	128,176.00		128,176.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	185,000.00		185,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	8,149,261.00	0.00	8,149,261.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	8,149,261.00	0.00	8,149,261.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								12,048,905.00
	TOTAL COSTS								20,198,166.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,618
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,577,305.18		8,577,305.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,303,777.45		4,303,777.45
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	7,857,204.21		7,857,204.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	157,545.86		157,545.86
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	423,409.23		423,409.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,319,241.93	0.00	21,319,241.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36		58,330.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,423,913.84								1,423,913.84
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36	0.00	58,330.36
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	21,377,572.29	0.00	21,377,572.29
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	676,316.41		676,316.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	154,377.81		154,377.81
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	313,827.63		313,827.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00		1,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	97,566.99		97,566.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,243,588.84	0.00	1,243,588.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36		58,330.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36	0.00	58,330.36
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,301,919.20	0.00	1,301,919.20
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,301,919.20

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,900,988.77		7,900,988.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,149,399.64		4,149,399.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,543,376.58		7,543,376.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,045.86		156,045.86
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	325,842.24		325,842.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,075,653.09	0.00	20,075,653.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,423,913.84									1,423,913.84
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,075,653.09	0.00	20,075,653.09
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										0.00
	TOTAL COSTS										20,075,653.09
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,301,233.85		1,301,233.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,587,056.84		1,587,056.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,710,810.26		1,710,810.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	122,622.99		122,622.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,050.76		123,050.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,844,774.70	0.00	4,844,774.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,844,774.70	0.00	4,844,774.70
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										
	TOTAL COSTS										11,445,499.09
											16,290,273.79

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

SELPA: Madera/Mariposa (AB)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

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

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SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	26,420,644.00		
b. Less: Expenditures paid from federal sources	1,912,877.00		
c. Expenditures paid from state and local sources	24,507,767.00	21,499,566.93	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		21,499,566.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	24,507,767.00	21,499,566.93	3,008,200.07

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

	Projected Exps. FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	26,420,644.00		
b. Less: Expenditures paid from federal sources	1,912,877.00		
c. Expenditures paid from state and local sources	24,507,767.00	21,499,566.63	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		21,499,566.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	24,507,767.00	21,499,566.63	
d. Special education unduplicated pupil count	1,618.00	1,673.00	
e. Per capita state and local expenditures (A2c/A2d)	15,146.95	12,850.91	2,296.04

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

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B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	20,198,166.00	16,290,273.19	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,290,273.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	20,198,166.00	16,290,273.19	3,907,892.81

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

	Projected Exps. FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	20,198,166.00	16,290,273.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,290,273.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	20,198,166.00	16,290,273.79	
b. Special education unduplicated pupil count	1,618	1,673	
c. Per capita local expenditures (B2a/B2b)	12,483.42	9,737.16	2,746.26

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

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