

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				G
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: March 03, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kevin Bultema Telephone: (530) 891-3000 x20112
Title: Assistant Superintendent Business Services E-mail: kbultema@chicousd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	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	104,221,403.00	113,707,326.00	66,148,325.28	113,801,423.00	94,097.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,296,261.00	2,260,867.00	491,454.49	2,330,790.00	69,923.00	3.1%
4) Other Local Revenue		8600-8799	1,203,839.00	1,592,065.00	537,166.90	1,616,230.00	24,165.00	1.5%
5) TOTAL, REVENUES			107,721,503.00	117,560,258.00	67,176,946.67	117,748,443.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,812,442.00	47,739,115.00	25,880,680.91	47,836,673.00	(97,558.00)	-0.2%
2) Classified Salaries		2000-2999	14,448,976.00	13,869,530.00	6,989,794.70	13,401,825.00	467,705.00	3.4%
3) Employee Benefits		3000-3999	28,627,641.00	28,219,393.00	14,966,086.06	27,802,916.00	416,477.00	1.5%
4) Books and Supplies		4000-4999	3,362,915.00	3,986,095.00	786,937.72	4,047,917.00	(61,822.00)	-1.6%
5) Services and Other Operating Expenditures		5000-5999	8,341,914.00	8,421,403.00	4,703,769.66	8,382,610.00	38,793.00	0.5%
6) Capital Outlay		6000-6999	0.00	415,685.00	0.00	415,685.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	577,688.00	577,688.00	277,284.01	577,688.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,507,755.00)	(2,691,204.00)	(1,016,690.13)	(2,583,447.00)	(107,757.00)	4.0%
9) TOTAL, EXPENDITURES			98,663,821.00	100,537,705.00	52,587,862.93	99,881,867.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,057,682.00	17,022,553.00	14,589,083.74	17,866,576.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,089,250.00	3,087,750.00	1,719,070.67	3,087,750.00	0.00	0.0%
b) Transfers Out		7600-7629	501,989.00	469,904.00	0.00	468,570.00	1,334.00	0.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,878,880.00)	(21,101,813.00)	8,453.00	(20,228,256.00)	873,557.00	-4.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,291,619.00)	(18,483,967.00)	1,727,523.67	(17,609,076.00)		

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)			(9,233,937.00)	(1,461,414.00)	16,316,607.41	257,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,103,341.00	28,784,267.00		28,784,267.00	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)			25,103,341.00	28,784,267.00		28,784,267.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,103,341.00	28,784,267.00		28,784,267.00		
2) Ending Balance, June 30 (E + F1e)			15,869,404.00	27,322,853.00		29,041,767.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	131,014.00	137,936.00		137,936.00		
Prepaid Items		9713	581,229.00	885,467.00		885,467.00		
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	8,464,396.00	9,886,681.00		7,770,402.00		
Board Reserve 2%	0000	9780	3,106,913.00					
Board Reserve 18-19 One-time Funds	0000	9780	1,798,313.00					
ERATE	0000	9780	429,780.00					
19-20 One-time Funds	0000	9780	1,719,765.00					
Temp Education Impact Aid (EIA)	0000	9780	1,409,625.00					
Board Reserve 2%	0000	9780		3,346,805.00				
Board Reserve 18-19 One-time Funds	0000	9780		1,821,492.00				
ERATE	0000	9780		455,992.00				
15-16 One-time Funds	0000	9780		150,210.00				
17-18 One-time Funds	0000	9780		39,047.00				
19-20 One-time Funds	0000	9780		1,706,336.00				
Temp Education Impact Aid (EIA)	0000	9780		1,409,625.00				
Fair Market Value of Cash	0000	9780		428,691.00				
Site Allocations Carryover	0000	9780		528,483.00				
Board Reserve 2%	0000	9780				3,325,010.00		
Board Reserve 18-19 One-time Funds	0000	9780				1,798,313.00		
ERATE	0000	9780				455,992.00		
19-20 One-time Funds	0000	9780				1,706,336.00		
Fair Market Value of Cash	0000	9780				428,691.00		
Site Allocation Carryover	0000	9780				56,060.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,675,429.00	5,020,208.00		4,987,514.00		
Unassigned/Unappropriated Amount			1,992,136.00	11,367,361.00		15,235,248.00		

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	48,656,782.00	50,590,523.00	27,805,312.00	50,684,620.00	94,097.00	0.2%
Education Protection Account State Aid - Current Year		8012	15,033,084.00	22,073,695.00	11,424,386.00	22,073,695.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	773,015.00	780,745.00	111,234.94	780,745.00	0.00	0.0%
Timber Yield Tax		8022	2,626.00	4,665.00	3,849.22	4,665.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	18,371.00	18,738.00	19,227.18	18,738.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	39,711,929.00	42,517,895.00	23,705,889.05	42,517,895.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,224,292.00	3,215,723.00	3,315,938.99	3,215,723.00	0.00	0.0%
Prior Years' Taxes		8043	99,016.00	88,396.00	67,921.67	88,396.00	0.00	0.0%
Supplemental Taxes		8044	564,215.00	676,347.00	200,285.62	676,347.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(9,805,063.00)	(13,163,924.00)	(4,958,068.81)	(13,163,924.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,468,948.00	11,873,345.00	6,818,202.42	11,873,345.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			108,747,215.00	118,676,148.00	68,514,178.28	118,770,245.00	94,097.00	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	(4,525,812.00)	(4,968,822.00)	(2,365,853.00)	(4,968,822.00)	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			104,221,403.00	113,707,326.00	66,148,325.28	113,801,423.00	94,097.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	491,167.00	491,167.00	491,168.00	491,168.00	1.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,805,094.00	1,769,700.00	0.00	1,839,337.00	69,637.00	3.9%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	286.49	285.00	285.00	New
TOTAL, OTHER STATE REVENUE			2,296,261.00	2,260,867.00	491,454.49	2,330,790.00	69,923.00	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	47,500.00	36,250.00	14,522.36	34,250.00	(2,000.00)	-5.5%
Interest		8660	275,000.00	325,000.00	172,484.80	300,000.00	(25,000.00)	-7.7%
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	57,296.00	14,324.00	14,324.00	14,324.00	0.00	0.0%
Transportation Fees From Individuals		8675	35,000.00	10,000.00	0.00	0.00	(10,000.00)	-100.0%
Interagency Services		8677	299,000.00	373,000.00	186,380.25	372,000.00	(1,000.00)	-0.3%
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	490,043.00	833,491.00	149,455.49	895,656.00	62,165.00	7.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,203,839.00	1,592,065.00	537,166.90	1,616,230.00	24,165.00	1.5%
TOTAL, REVENUES			107,721,503.00	117,560,258.00	67,176,946.67	117,748,443.00	188,185.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	36,639,434.00	38,811,391.00	20,887,752.76	38,829,883.00	(18,492.00)	0.0%
Certificated Pupil Support Salaries		1200	3,416,806.00	3,427,338.00	1,919,996.01	3,417,658.00	9,680.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,679,262.00	4,486,782.00	2,599,879.36	4,466,282.00	20,500.00	0.5%
Other Certificated Salaries		1900	1,076,940.00	1,013,604.00	473,052.78	1,122,850.00	(109,246.00)	-10.8%
TOTAL, CERTIFICATED SALARIES			45,812,442.00	47,739,115.00	25,880,680.91	47,836,673.00	(97,558.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,529,264.00	1,476,420.00	567,541.89	1,309,548.00	166,872.00	11.3%
Classified Support Salaries		2200	5,286,879.00	4,995,173.00	2,506,949.54	4,728,479.00	266,694.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	1,006,354.00	1,006,354.00	585,602.37	1,007,154.00	(800.00)	-0.1%
Clerical, Technical and Office Salaries		2400	4,868,567.00	4,702,099.00	2,601,582.16	4,685,546.00	16,553.00	0.4%
Other Classified Salaries		2900	1,757,912.00	1,689,484.00	728,118.74	1,671,098.00	18,386.00	1.1%
TOTAL, CLASSIFIED SALARIES			14,448,976.00	13,869,530.00	6,989,794.70	13,401,825.00	467,705.00	3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,604,014.00	7,591,518.00	3,898,659.28	7,382,227.00	209,291.00	2.8%
PERS		3201-3202	2,873,269.00	2,852,483.00	1,455,773.23	2,791,317.00	61,166.00	2.1%
OASDI/Medicare/Alternative		3301-3302	1,867,105.00	1,813,540.00	953,923.95	1,783,859.00	29,681.00	1.6%
Health and Welfare Benefits		3401-3402	11,753,131.00	11,557,989.00	6,315,973.69	11,540,046.00	17,943.00	0.2%
Unemployment Insurance		3501-3502	31,983.00	31,887.00	16,746.18	31,174.00	713.00	2.2%
Workers' Compensation		3601-3602	1,571,765.00	1,449,159.00	760,130.22	1,416,710.00	32,449.00	2.2%
OPEB, Allocated		3701-3702	1,694,485.00	1,775,093.00	919,864.43	1,701,409.00	73,684.00	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,231,889.00	1,147,724.00	645,015.08	1,156,174.00	(8,450.00)	-0.7%
TOTAL, EMPLOYEE BENEFITS			28,627,641.00	28,219,393.00	14,966,086.06	27,802,916.00	416,477.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	78,550.00	152,540.00	45,727.67	144,868.00	7,672.00	5.0%
Books and Other Reference Materials		4200	82,547.00	87,461.00	8,317.92	87,811.00	(350.00)	-0.4%
Materials and Supplies		4300	2,950,973.00	3,402,086.00	518,695.73	3,460,958.00	(58,872.00)	-1.7%
Noncapitalized Equipment		4400	250,845.00	344,008.00	214,196.40	354,280.00	(10,272.00)	-3.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,362,915.00	3,986,095.00	786,937.72	4,047,917.00	(61,822.00)	-1.6%
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	156,636.00	185,013.00	14,766.59	138,163.00	46,850.00	25.3%
Dues and Memberships		5300	32,023.00	36,060.00	32,722.24	38,305.00	(2,245.00)	-6.2%
Insurance		5400-5450	1,121,613.00	1,252,802.00	1,252,802.00	1,252,802.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,274,500.00	3,279,774.00	1,675,620.28	3,279,774.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,450.00	285,520.00	165,644.91	291,425.00	(5,905.00)	-2.1%
Transfers of Direct Costs		5710	(64,365.00)	(66,912.00)	(25,333.95)	(54,600.00)	(12,312.00)	18.4%
Transfers of Direct Costs - Interfund		5750	4,667.00	3,172.00	(1,729.93)	4,092.00	(920.00)	-29.0%
Professional/Consulting Services and Operating Expenditures		5800	3,099,670.00	2,991,136.00	1,465,502.10	2,978,311.00	12,825.00	0.4%
Communications		5900	466,720.00	454,838.00	123,775.42	454,338.00	500.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,341,914.00	8,421,403.00	4,703,769.66	8,382,610.00	38,793.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	415,685.00	0.00	415,685.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	415,685.00	0.00	415,685.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	234,373.00	234,373.00	154,012.00	234,373.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	15,880.00	15,880.00	0.00	15,880.00	0.00	0.0%
Other Debt Service - Principal		7439	327,435.00	327,435.00	123,272.01	327,435.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			577,688.00	577,688.00	277,284.01	577,688.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,154,842.00)	(2,358,978.00)	(889,381.13)	(2,290,848.00)	(68,130.00)	2.9%
Transfers of Indirect Costs - Interfund		7350	(352,913.00)	(332,226.00)	(127,309.00)	(292,599.00)	(39,627.00)	11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,507,755.00)	(2,691,204.00)	(1,016,690.13)	(2,583,447.00)	(107,757.00)	4.0%
TOTAL, EXPENDITURES			98,663,821.00	100,537,705.00	52,587,862.93	99,881,867.00	655,838.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	3,000,000.00	3,000,000.00	1,719,070.67	3,000,000.00	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	89,250.00	87,750.00	0.00	87,750.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,089,250.00	3,087,750.00	1,719,070.67	3,087,750.00	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	501,989.00	469,904.00	0.00	468,570.00	1,334.00	0.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			501,989.00	469,904.00	0.00	468,570.00	1,334.00	0.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(20,878,880.00)	(21,110,266.00)	0.00	(20,236,709.00)	873,557.00	-4.1%
Contributions from Restricted Revenues		8990	0.00	8,453.00	8,453.00	8,453.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,878,880.00)	(21,101,813.00)	8,453.00	(20,228,256.00)	873,557.00	-4.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,291,619.00)	(18,483,967.00)	1,727,523.67	(17,609,076.00)	874,891.00	-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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,221,676.00	20,096,353.00	11,936,905.93	20,267,347.00	170,994.00	0.9%
3) Other State Revenue		8300-8599	15,111,697.00	12,779,812.00	3,979,557.84	12,727,457.00	(52,355.00)	-0.4%
4) Other Local Revenue		8600-8799	4,504,821.00	9,780,533.00	5,190,564.07	9,734,483.00	(46,050.00)	-0.5%
5) TOTAL, REVENUES			32,838,194.00	42,656,698.00	21,107,027.84	42,729,287.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,942,232.00	14,792,997.00	8,081,947.57	14,879,236.00	(86,239.00)	-0.6%
2) Classified Salaries		2000-2999	9,794,354.00	9,825,875.00	4,976,975.07	9,531,993.00	293,882.00	3.0%
3) Employee Benefits		3000-3999	17,375,809.00	17,862,748.00	6,460,720.69	17,782,852.00	79,896.00	0.4%
4) Books and Supplies		4000-4999	4,688,760.00	9,868,817.00	4,230,236.10	9,253,122.00	615,695.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	5,668,933.00	9,767,161.00	4,293,124.01	10,255,059.00	(487,898.00)	-5.0%
6) Capital Outlay		6000-6999	319,977.00	1,107,881.00	82,628.07	1,025,614.00	82,267.00	7.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	736,930.00	748,190.00	321,527.00	881,314.00	(133,124.00)	-17.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,154,842.00	2,358,978.00	889,381.13	2,290,848.00	68,130.00	2.9%
9) TOTAL, EXPENDITURES			56,681,837.00	66,332,647.00	29,336,539.64	65,900,038.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,843,643.00)	(23,675,949.00)	(8,229,511.80)	(23,170,751.00)		
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	20,878,880.00	21,101,813.00	(8,453.00)	20,228,256.00	(873,557.00)	-4.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,878,880.00	21,101,813.00	(8,453.00)	20,228,256.00		

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)			(2,964,763.00)	(2,574,136.00)	(8,237,964.80)	(2,942,495.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,248,326.00	3,573,064.00		3,573,064.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,248,326.00	3,573,064.00		3,573,064.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,248,326.00	3,573,064.00		3,573,064.00		
2) Ending Balance, June 30 (E + F1e)			283,563.00	998,928.00		630,569.00		
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	283,563.00	998,928.00		630,569.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,915,495.00	2,163,830.00	0.00	2,163,312.00	(518.00)	0.0%
Special Education Discretionary Grants		8182	278,368.00	303,854.00	0.00	304,215.00	361.00	0.1%
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	3,793,756.00	4,010,634.00	1,487,600.14	3,993,236.00	(17,398.00)	-0.4%
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	62,285.00	534,648.00	280,073.01	548,956.00	14,308.00	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	2,625,914.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	96,876.00	131,458.00	85,134.92	131,458.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	1,417,943.00	1,568,571.00	571,204.64	1,742,812.00	174,241.00	11.1%
Career and Technical Education	3500-3599	8290	89,034.00	98,927.00	0.00	98,927.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,377,062.00	11,284,431.00	9,512,893.22	11,284,431.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,221,676.00	20,096,353.00	11,936,905.93	20,267,347.00	170,994.00	0.9%
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	4,338,610.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materie		8560	637,092.00	578,102.00	646,849.34	585,774.00	7,672.00	1.3%
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	1,100,094.00	1,245,508.00	739,303.63	1,245,508.00	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	412,710.00	432,281.00	398,698.96	432,281.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,218,591.00	1,275,691.00	55,707.12	1,253,052.00	(22,639.00)	-1.8%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	35,000.00	35,000.00	26,250.00	35,000.00	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	7,369,600.00	9,213,230.00	2,112,748.79	9,175,842.00	(37,388.00)	-0.4%
TOTAL, OTHER STATE REVENUE			15,111,697.00	12,779,812.00	3,979,557.84	12,727,457.00	(52,355.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	7,500.00	7,500.00	5,000.00	7,500.00	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	249,449.00	230,969.00	62,098.57	151,199.00	(79,770.00)	-34.5%
Tuition		8710	663,378.00	540,725.00	98,814.50	574,225.00	33,500.00	6.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,584,494.00	9,001,339.00	5,024,651.00	9,001,559.00	220.00	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			4,504,821.00	9,780,533.00	5,190,564.07	9,734,483.00	(46,050.00)	-0.5%
TOTAL, REVENUES			32,838,194.00	42,656,698.00	21,107,027.84	42,729,287.00	72,589.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,616,689.00	11,379,896.00	6,174,580.55	11,402,586.00	(22,690.00)	-0.2%
Certificated Pupil Support Salaries		1200	2,484,452.00	2,453,038.00	1,308,701.73	2,491,912.00	(38,874.00)	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	696,653.00	800,489.00	509,698.51	826,739.00	(26,250.00)	-3.3%
Other Certificated Salaries		1900	144,438.00	159,574.00	88,966.78	157,999.00	1,575.00	1.0%
TOTAL, CERTIFICATED SALARIES			15,942,232.00	14,792,997.00	8,081,947.57	14,879,236.00	(86,239.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,947,537.00	6,995,597.00	3,475,517.57	6,820,701.00	174,896.00	2.5%
Classified Support Salaries		2200	1,844,978.00	1,790,646.00	944,357.00	1,705,560.00	85,086.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	298,876.00	298,876.00	174,344.10	298,876.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	307,819.00	325,957.00	190,002.45	322,588.00	3,369.00	1.0%
Other Classified Salaries		2900	395,144.00	414,799.00	192,753.95	384,268.00	30,531.00	7.4%
TOTAL, CLASSIFIED SALARIES			9,794,354.00	9,825,875.00	4,976,975.07	9,531,993.00	293,882.00	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,795,486.00	7,964,476.00	1,150,774.82	7,956,163.00	8,313.00	0.1%
PERS		3201-3202	2,090,098.00	2,165,251.00	1,139,918.35	2,147,325.00	17,926.00	0.8%
OASDI/Medicare/Alternative		3301-3302	1,004,337.00	1,026,103.00	542,788.42	1,020,498.00	5,605.00	0.5%
Health and Welfare Benefits		3401-3402	4,876,518.00	5,027,246.00	2,715,050.46	4,973,352.00	53,894.00	1.1%
Unemployment Insurance		3501-3502	11,780.00	12,997.00	6,644.83	12,894.00	103.00	0.8%
Workers' Compensation		3601-3602	578,922.00	570,017.00	301,594.64	564,953.00	5,064.00	0.9%
OPEB, Allocated		3701-3702	601,801.00	663,801.00	363,038.12	670,265.00	(6,464.00)	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	416,867.00	432,857.00	240,911.05	437,402.00	(4,545.00)	-1.1%
TOTAL, EMPLOYEE BENEFITS			17,375,809.00	17,862,748.00	6,460,720.69	17,782,852.00	79,896.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,400,000.00	600,373.00	486,677.21	661,803.00	(61,430.00)	-10.2%
Books and Other Reference Materials		4200	3,758.00	33,919.00	15,152.07	61,748.00	(27,829.00)	-82.0%
Materials and Supplies		4300	2,766,382.00	5,881,210.00	1,302,964.39	5,555,741.00	325,469.00	5.5%
Noncapitalized Equipment		4400	518,620.00	3,353,315.00	2,425,442.43	2,973,830.00	379,485.00	11.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,688,760.00	9,868,817.00	4,230,236.10	9,253,122.00	615,695.00	6.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500,267.00	508,787.00	16,902.01	457,188.00	51,599.00	10.1%
Dues and Memberships		5300	3,000.00	2,500.00	1,723.62	3,475.00	(975.00)	-39.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,800.00	6,500.00	2,449.89	3,700.00	2,800.00	43.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	149,060.00	167,363.00	50,491.67	200,947.00	(33,584.00)	-20.1%
Transfers of Direct Costs		5710	64,365.00	66,912.00	25,333.95	54,600.00	12,312.00	18.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,930,281.00	8,996,507.00	4,187,268.60	9,516,617.00	(520,110.00)	-5.8%
Communications		5900	16,160.00	18,592.00	8,954.27	18,532.00	60.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,668,933.00	9,767,161.00	4,293,124.01	10,255,059.00	(487,898.00)	-5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	100,000.00	894.14	100,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	353,000.00	65,167.33	309,733.00	43,267.00	12.3%
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	319,977.00	654,881.00	16,566.60	615,881.00	39,000.00	6.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			319,977.00	1,107,881.00	82,628.07	1,025,614.00	82,267.00	7.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	736,930.00	748,190.00	321,527.00	881,314.00	(133,124.00)	-17.8%
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)			736,930.00	748,190.00	321,527.00	881,314.00	(133,124.00)	-17.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,154,842.00	2,358,978.00	889,381.13	2,290,848.00	68,130.00	2.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,154,842.00	2,358,978.00	889,381.13	2,290,848.00	68,130.00	2.9%
TOTAL, EXPENDITURES			56,681,837.00	66,332,647.00	29,336,539.64	65,900,038.00	432,609.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	20,878,880.00	21,110,266.00	0.00	20,236,709.00	(873,557.00)	-4.1%
Contributions from Restricted Revenues		8990	0.00	(8,453.00)	(8,453.00)	(8,453.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			20,878,880.00	21,101,813.00	(8,453.00)	20,228,256.00	(873,557.00)	-4.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			20,878,880.00	21,101,813.00	(8,453.00)	20,228,256.00	873,557.00	-4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	104,221,403.00	113,707,326.00	66,148,325.28	113,801,423.00	94,097.00	0.1%
2) Federal Revenue		8100-8299	13,221,676.00	20,096,353.00	11,936,905.93	20,267,347.00	170,994.00	0.9%
3) Other State Revenue		8300-8599	17,407,958.00	15,040,679.00	4,471,012.33	15,058,247.00	17,568.00	0.1%
4) Other Local Revenue		8600-8799	5,708,660.00	11,372,598.00	5,727,730.97	11,350,713.00	(21,885.00)	-0.2%
5) TOTAL, REVENUES			140,559,697.00	160,216,956.00	88,283,974.51	160,477,730.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	61,754,674.00	62,532,112.00	33,962,628.48	62,715,909.00	(183,797.00)	-0.3%
2) Classified Salaries		2000-2999	24,243,330.00	23,695,405.00	11,966,769.77	22,933,818.00	761,587.00	3.2%
3) Employee Benefits		3000-3999	46,003,450.00	46,082,141.00	21,426,806.75	45,585,768.00	496,373.00	1.1%
4) Books and Supplies		4000-4999	8,051,675.00	13,854,912.00	5,017,173.82	13,301,039.00	553,873.00	4.0%
5) Services and Other Operating Expenditures		5000-5999	14,010,847.00	18,188,564.00	8,996,893.67	18,637,669.00	(449,105.00)	-2.5%
6) Capital Outlay		6000-6999	319,977.00	1,523,566.00	82,628.07	1,441,299.00	82,267.00	5.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,314,618.00	1,325,878.00	598,811.01	1,459,002.00	(133,124.00)	-10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(352,913.00)	(332,226.00)	(127,309.00)	(292,599.00)	(39,627.00)	11.9%
9) TOTAL, EXPENDITURES			155,345,658.00	166,870,352.00	81,924,402.57	165,781,905.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,785,961.00)	(6,653,396.00)	6,359,571.94	(5,304,175.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,089,250.00	3,087,750.00	1,719,070.67	3,087,750.00	0.00	0.0%
b) Transfers Out		7600-7629	501,989.00	469,904.00	0.00	468,570.00	1,334.00	0.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,587,261.00	2,617,846.00	1,719,070.67	2,619,180.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,198,700.00)	(4,035,550.00)	8,078,642.61	(2,684,995.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,351,667.00	32,357,331.00		32,357,331.00	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)			28,351,667.00	32,357,331.00		32,357,331.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,351,667.00	32,357,331.00		32,357,331.00		
2) Ending Balance, June 30 (E + F1e)			16,152,967.00	28,321,781.00		29,672,336.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	131,014.00	137,936.00		137,936.00		
Prepaid Items		9713	581,229.00	885,467.00		885,467.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	283,563.00	998,928.00		630,569.00		
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	8,464,396.00	9,886,681.00		7,770,402.00		
Board Reserve 2%	0000	9780	3,106,913.00					
Board Reserve 18-19 One-time Funds	0000	9780	1,798,313.00					
ERATE	0000	9780	429,780.00					
19-20 One-time Funds	0000	9780	1,719,765.00					
Temp Education Impact Aid (EIA)	0000	9780	1,409,625.00					
Board Reserve 2%	0000	9780		3,346,805.00				
Board Reserve 18-19 One-time Funds	0000	9780		1,821,492.00				
ERATE	0000	9780		455,992.00				
15-16 One-time Funds	0000	9780		150,210.00				
17-18 One-time Funds	0000	9780		39,047.00				
19-20 One-time Funds	0000	9780		1,706,336.00				
Temp Education Impact Aid (EIA)	0000	9780		1,409,625.00				
Fair Market Value of Cash	0000	9780		428,691.00				
Site Allocations Carryover	0000	9780		528,483.00				
Board Reserve 2%	0000	9780				3,325,010.00		
Board Reserve 18-19 One-time Funds	0000	9780				1,798,313.00		
ERATE	0000	9780				455,992.00		
19-20 One-time Funds	0000	9780				1,706,336.00		
Fair Market Value of Cash	0000	9780				428,691.00		
Site Allocation Carryover	0000	9780				56,060.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,675,429.00	5,020,208.00		4,987,514.00		
Unassigned/Unappropriated Amount		9790	1,992,136.00	11,367,361.00		15,235,248.00		

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	48,656,782.00	50,590,523.00	27,805,312.00	50,684,620.00	94,097.00	0.2%
Education Protection Account State Aid - Current Year		8012	15,033,084.00	22,073,695.00	11,424,386.00	22,073,695.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	773,015.00	780,745.00	111,234.94	780,745.00	0.00	0.0%
Timber Yield Tax		8022	2,626.00	4,665.00	3,849.22	4,665.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	18,371.00	18,738.00	19,227.18	18,738.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	39,711,929.00	42,517,895.00	23,705,889.05	42,517,895.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,224,292.00	3,215,723.00	3,315,938.99	3,215,723.00	0.00	0.0%
Prior Years' Taxes		8043	99,016.00	88,396.00	67,921.67	88,396.00	0.00	0.0%
Supplemental Taxes		8044	564,215.00	676,347.00	200,285.62	676,347.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(9,805,063.00)	(13,163,924.00)	(4,958,068.81)	(13,163,924.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,468,948.00	11,873,345.00	6,818,202.42	11,873,345.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			108,747,215.00	118,676,148.00	68,514,178.28	118,770,245.00	94,097.00	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	(4,525,812.00)	(4,968,822.00)	(2,365,853.00)	(4,968,822.00)	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			104,221,403.00	113,707,326.00	66,148,325.28	113,801,423.00	94,097.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,915,495.00	2,163,830.00	0.00	2,163,312.00	(518.00)	0.0%
Special Education Discretionary Grants		8182	278,368.00	303,854.00	0.00	304,215.00	361.00	0.1%
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	3,793,756.00	4,010,634.00	1,487,600.14	3,993,236.00	(17,398.00)	-0.4%
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	627,698.00	534,648.00	280,073.01	548,956.00	14,308.00	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	2,625,914.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	96,876.00	131,458.00	85,134.92	131,458.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	1,417,943.00	1,568,571.00	571,204.64	1,742,812.00	174,241.00	11.1%
Career and Technical Education	3500-3599	8290	89,034.00	98,927.00	0.00	98,927.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,377,062.00	11,284,431.00	9,512,893.22	11,284,431.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,221,676.00	20,096,353.00	11,936,905.93	20,267,347.00	170,994.00	0.9%
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	4,338,610.00	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	491,167.00	491,167.00	491,168.00	491,168.00	1.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,442,186.00	2,347,802.00	646,849.34	2,425,111.00	77,309.00	3.3%
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	1,100,094.00	1,245,508.00	739,303.63	1,245,508.00	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	412,710.00	432,281.00	398,698.96	432,281.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,218,591.00	1,275,691.00	55,707.12	1,253,052.00	(22,639.00)	-1.8%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	35,000.00	35,000.00	26,250.00	35,000.00	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	7,369,600.00	9,213,230.00	2,113,035.28	9,176,127.00	(37,103.00)	-0.4%
TOTAL, OTHER STATE REVENUE			17,407,958.00	15,040,679.00	4,471,012.33	15,058,247.00	17,568.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	47,500.00	36,250.00	14,522.36	34,250.00	(2,000.00)	-5.5%
Interest		8660	275,000.00	325,000.00	172,484.80	300,000.00	(25,000.00)	-7.7%
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	57,296.00	14,324.00	14,324.00	14,324.00	0.00	0.0%
Transportation Fees From Individuals		8675	35,000.00	10,000.00	0.00	0.00	(10,000.00)	-100.0%
Interagency Services		8677	299,000.00	373,000.00	186,380.25	372,000.00	(1,000.00)	-0.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,500.00	7,500.00	5,000.00	7,500.00	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	739,492.00	1,064,460.00	211,554.06	1,046,855.00	(17,605.00)	-1.7%
Tuition		8710	663,378.00	540,725.00	98,814.50	574,225.00	33,500.00	6.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,584,494.00	9,001,339.00	5,024,651.00	9,001,559.00	220.00	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			5,708,660.00	11,372,598.00	5,727,730.97	11,350,713.00	(21,885.00)	-0.2%
TOTAL, REVENUES			140,559,697.00	160,216,956.00	88,283,974.51	160,477,730.00	260,774.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	49,256,123.00	50,191,287.00	27,062,333.31	50,232,469.00	(41,182.00)	-0.1%
Certificated Pupil Support Salaries		1200	5,901,258.00	5,880,376.00	3,228,697.74	5,909,570.00	(29,194.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,375,915.00	5,287,271.00	3,109,577.87	5,293,021.00	(5,750.00)	-0.1%
Other Certificated Salaries		1900	1,221,378.00	1,173,178.00	562,019.56	1,280,849.00	(107,671.00)	-9.2%
TOTAL, CERTIFICATED SALARIES			61,754,674.00	62,532,112.00	33,962,628.48	62,715,909.00	(183,797.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,476,801.00	8,472,017.00	4,043,059.46	8,130,249.00	341,768.00	4.0%
Classified Support Salaries		2200	7,131,857.00	6,785,819.00	3,451,306.54	6,434,039.00	351,780.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,305,230.00	1,305,230.00	759,946.47	1,306,030.00	(800.00)	-0.1%
Clerical, Technical and Office Salaries		2400	5,176,386.00	5,028,056.00	2,791,584.61	5,008,134.00	19,922.00	0.4%
Other Classified Salaries		2900	2,153,056.00	2,104,283.00	920,872.69	2,055,366.00	48,917.00	2.3%
TOTAL, CLASSIFIED SALARIES			24,243,330.00	23,695,405.00	11,966,769.77	22,933,818.00	761,587.00	3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,399,500.00	15,555,994.00	5,049,434.10	15,338,390.00	217,604.00	1.4%
PERS		3201-3202	4,963,367.00	5,017,734.00	2,595,691.58	4,938,642.00	79,092.00	1.6%
OASDI/Medicare/Alternative		3301-3302	2,871,442.00	2,839,643.00	1,496,712.37	2,804,357.00	35,286.00	1.2%
Health and Welfare Benefits		3401-3402	16,629,649.00	16,585,235.00	9,031,024.15	16,513,398.00	71,837.00	0.4%
Unemployment Insurance		3501-3502	43,763.00	44,884.00	23,391.01	44,068.00	816.00	1.8%
Workers' Compensation		3601-3602	2,150,687.00	2,019,176.00	1,061,724.86	1,981,663.00	37,513.00	1.9%
OPEB, Allocated		3701-3702	2,296,286.00	2,438,894.00	1,282,902.55	2,371,674.00	67,220.00	2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,648,756.00	1,580,581.00	885,926.13	1,593,576.00	(12,995.00)	-0.8%
TOTAL, EMPLOYEE BENEFITS			46,003,450.00	46,082,141.00	21,426,806.75	45,585,768.00	496,373.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,478,550.00	752,913.00	532,404.88	806,671.00	(53,758.00)	-7.1%
Books and Other Reference Materials		4200	86,305.00	121,380.00	23,469.99	149,559.00	(28,179.00)	-23.2%
Materials and Supplies		4300	5,717,355.00	9,283,296.00	1,821,660.12	9,016,699.00	266,597.00	2.9%
Noncapitalized Equipment		4400	769,465.00	3,697,323.00	2,639,638.83	3,328,110.00	369,213.00	10.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,051,675.00	13,854,912.00	5,017,173.82	13,301,039.00	553,873.00	4.0%
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	656,903.00	693,800.00	31,668.60	595,351.00	98,449.00	14.2%
Dues and Memberships		5300	35,023.00	38,560.00	34,445.86	41,780.00	(3,220.00)	-8.4%
Insurance		5400-5450	1,121,613.00	1,252,802.00	1,252,802.00	1,252,802.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,280,300.00	3,286,274.00	1,678,070.17	3,283,474.00	2,800.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	399,510.00	452,883.00	216,136.58	492,372.00	(39,489.00)	-8.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,667.00	3,172.00	(1,729.93)	4,092.00	(920.00)	-29.0%
Professional/Consulting Services and Operating Expenditures		5800	8,029,951.00	11,987,643.00	5,652,770.70	12,494,928.00	(507,285.00)	-4.2%
Communications		5900	482,880.00	473,430.00	132,729.69	472,870.00	560.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,010,847.00	18,188,564.00	8,996,893.67	18,637,669.00	(449,105.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	100,000.00	894.14	100,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	353,000.00	65,167.33	309,733.00	43,267.00	12.3%
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	319,977.00	1,070,566.00	16,566.60	1,031,566.00	39,000.00	3.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			319,977.00	1,523,566.00	82,628.07	1,441,299.00	82,267.00	5.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	971,303.00	982,563.00	475,539.00	1,115,687.00	(133,124.00)	-13.5%
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	15,880.00	15,880.00	0.00	15,880.00	0.00	0.0%
Other Debt Service - Principal		7439	327,435.00	327,435.00	123,272.01	327,435.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,314,618.00	1,325,878.00	598,811.01	1,459,002.00	(133,124.00)	-10.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(352,913.00)	(332,226.00)	(127,309.00)	(292,599.00)	(39,627.00)	11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(352,913.00)	(332,226.00)	(127,309.00)	(292,599.00)	(39,627.00)	11.9%
TOTAL, EXPENDITURES			155,345,658.00	166,870,352.00	81,924,402.57	165,781,905.00	1,088,447.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	3,000,000.00	3,000,000.00	1,719,070.67	3,000,000.00	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	89,250.00	87,750.00	0.00	87,750.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,089,250.00	3,087,750.00	1,719,070.67	3,087,750.00	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	501,989.00	469,904.00	0.00	468,570.00	1,334.00	0.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			501,989.00	469,904.00	0.00	468,570.00	1,334.00	0.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,587,261.00	2,617,846.00	1,719,070.67	2,619,180.00	(1,334.00)	0.1%

Resource	Description	2020-21 Projected Year Totals
3326	Special Ed: IDEA Preschool Capacity Buildin	17,002.00
6388	Strong Workforce Program	65,129.00
7311	Classified School Employee Professional De	82,970.00
8150	Ongoing & Major Maintenance Account (RM,	432,255.00
9010	Other Restricted Local	33,213.00
Total, Restricted Balance		<u>630,569.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,036,279.00	1,121,811.00	547,485.00	1,148,987.00	27,176.00	2.4%
4) Other Local Revenue		8600-8799	26,250.00	22,958.00	17,567.91	22,258.00	(700.00)	-3.0%
5) TOTAL, REVENUES			1,062,529.00	1,144,769.00	565,052.91	1,171,245.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	281,510.00	284,653.00	164,163.39	284,903.00	(250.00)	-0.1%
2) Classified Salaries		2000-2999	357,097.00	317,014.00	161,266.33	302,050.00	14,964.00	4.7%
3) Employee Benefits		3000-3999	432,403.00	392,032.00	213,487.74	382,346.00	9,686.00	2.5%
4) Books and Supplies		4000-4999	22,000.00	73,238.00	22,792.36	102,288.00	(29,050.00)	-39.7%
5) Services and Other Operating Expenditures		5000-5999	3,000.00	6,250.00	20,457.12	26,888.00	(20,638.00)	-330.2%
6) Capital Outlay		6000-6999	0.00	14,915.00	14,915.13	14,915.00	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	56,664.00	54,917.00	24,514.00	56,105.00	(1,188.00)	-2.2%
9) TOTAL, EXPENDITURES			1,152,674.00	1,143,019.00	621,596.07	1,169,495.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(90,145.00)	1,750.00	(56,543.16)	1,750.00		
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)			(90,145.00)	1,750.00	(56,543.16)	1,750.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	105,963.00	173,435.00		173,435.00	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)			105,963.00	173,435.00		173,435.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,963.00	173,435.00		173,435.00		
2) Ending Balance, June 30 (E + F1e)			15,818.00	175,185.00		175,185.00		
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			15,818.00	175,185.00		175,185.00		
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			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	1,036,279.00	1,121,811.00	547,485.00	1,148,987.00	27,176.00	2.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,036,279.00	1,121,811.00	547,485.00	1,148,987.00	27,176.00	2.4%
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	1,250.00	2,000.00	936.59	2,000.00	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								
Child Development Parent Fees		8673	25,000.00	10,000.00	3,354.00	7,000.00	(3,000.00)	-30.0%
Interagency Services		8677	0.00	4,700.00	7,000.00	7,000.00	2,300.00	48.9%
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	6,258.00	6,277.32	6,258.00	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			26,250.00	22,958.00	17,567.91	22,258.00	(700.00)	-3.0%
TOTAL, REVENUES			1,062,529.00	1,144,769.00	565,052.91	1,171,245.00		

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	189,048.00	192,191.00	110,227.20	192,441.00	(250.00)	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	92,462.00	92,462.00	53,936.19	92,462.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			281,510.00	284,653.00	164,163.39	284,903.00	(250.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	337,905.00	304,910.00	161,266.33	302,050.00	2,860.00	0.9%
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	19,192.00	12,104.00	0.00	0.00	12,104.00	100.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			357,097.00	317,014.00	161,266.33	302,050.00	14,964.00	4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,399.00	23,679.00	13,317.99	23,719.00	(40.00)	-0.2%
PERS		3201-3202	111,693.00	93,450.00	48,981.02	90,413.00	3,037.00	3.2%
OASDI/Medicare/Alternative		3301-3302	39,880.00	37,650.00	20,358.43	36,785.00	865.00	2.3%
Health and Welfare Benefits		3401-3402	202,659.00	186,192.00	102,990.60	182,415.00	3,777.00	2.0%
Unemployment Insurance		3501-3502	330.00	311.00	168.10	303.00	8.00	2.6%
Workers' Compensation		3601-3602	16,176.00	14,113.00	7,634.57	13,744.00	369.00	2.6%
OPEB, Allocated		3701-3702	15,670.00	16,759.00	9,246.03	16,646.00	113.00	0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,596.00	19,878.00	10,791.00	18,321.00	1,557.00	7.8%
TOTAL, EMPLOYEE BENEFITS			432,403.00	392,032.00	213,487.74	382,346.00	9,686.00	2.5%
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	22,000.00	73,238.00	22,140.56	87,638.00	(14,400.00)	-19.7%
Noncapitalized Equipment		4400	0.00	0.00	651.80	14,650.00	(14,650.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,000.00	73,238.00	22,792.36	102,288.00	(29,050.00)	-39.7%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,500.00	1,011.00	4,500.00	(3,000.00)	-200.0%
Dues and Memberships		5300	0.00	300.00	300.00	300.00	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	3,000.00	4,450.00	19,146.12	22,088.00	(17,638.00)	-396.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000.00	6,250.00	20,457.12	26,888.00	(20,638.00)	-330.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	14,915.00	14,915.13	14,915.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	14,915.00	14,915.13	14,915.00	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	56,664.00	54,917.00	24,514.00	56,105.00	(1,188.00)	-2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,664.00	54,917.00	24,514.00	56,105.00	(1,188.00)	-2.2%
TOTAL, EXPENDITURES			1,152,674.00	1,143,019.00	621,596.07	1,169,495.00		

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

Resource	Description	2020/21 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	175,185.00
Total, Restricted Balance		<u>175,185.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,586,041.00	5,004,069.00	1,284,876.14	4,342,140.00	(661,929.00)	-13.2%
3) Other State Revenue		8300-8599	396,022.00	682,887.00	349,617.76	614,805.00	(68,082.00)	-10.0%
4) Other Local Revenue		8600-8799	572,770.00	(9,404.00)	(2,975.49)	(7,153.00)	2,251.00	-23.9%
5) TOTAL, REVENUES			5,554,833.00	5,677,552.00	1,631,518.41	4,949,792.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,198,380.00	2,053,809.00	1,064,391.43	1,979,174.00	74,635.00	3.6%
3) Employee Benefits		3000-3999	1,399,175.00	1,286,408.00	684,459.29	1,250,693.00	35,715.00	2.8%
4) Books and Supplies		4000-4999	2,211,628.00	2,060,425.00	580,073.16	1,520,568.00	539,857.00	26.2%
5) Services and Other Operating Expenditures		5000-5999	125,833.00	152,578.00	92,283.16	146,506.00	6,072.00	4.0%
6) Capital Outlay		6000-6999	113,000.00	310,644.00	106,291.07	277,644.00	33,000.00	10.6%
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	296,249.00	277,309.00	102,795.00	236,494.00	40,815.00	14.7%
9) TOTAL, EXPENDITURES			6,344,265.00	6,141,173.00	2,630,293.11	5,411,079.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(789,432.00)	(463,621.00)	(998,774.70)	(461,287.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	501,989.00	469,904.00	0.00	468,570.00	(1,334.00)	-0.3%
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			501,989.00	469,904.00	0.00	468,570.00		

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)			(287,443.00)	6,283.00	(998,774.70)	7,283.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	412,443.00	384,217.00		384,217.00	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)			412,443.00	384,217.00		384,217.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			412,443.00	384,217.00		384,217.00		
2) Ending Balance, June 30 (E + F1e)			125,000.00	390,500.00		391,500.00		
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			125,000.00	390,500.00		391,500.00		
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			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	4,586,041.00	5,004,069.00	1,284,876.14	4,342,140.00	(661,929.00)	-13.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,586,041.00	5,004,069.00	1,284,876.14	4,342,140.00	(661,929.00)	-13.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	396,022.00	682,887.00	349,617.76	614,805.00	(68,082.00)	-10.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			396,022.00	682,887.00	349,617.76	614,805.00	(68,082.00)	-10.0%
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	480,500.00	(103.00)	0.00	0.00	103.00	-100.0%
Leases and Rentals		8650	250.00	0.00	152.50	153.00	153.00	New
Interest		8660	(9,980.00)	(9,990.00)	(3,816.74)	(7,995.00)	1,995.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	102,000.00	689.00	688.75	689.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			572,770.00	(9,404.00)	(2,975.49)	(7,153.00)	2,251.00	-23.9%
TOTAL, REVENUES			5,554,833.00	5,677,552.00	1,631,518.41	4,949,792.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated 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	1,805,346.00	1,663,581.00	841,785.69	1,592,148.00	71,433.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	346,775.00	344,013.00	195,536.32	340,197.00	3,816.00	1.1%
Clerical, Technical and Office Salaries		2400	46,259.00	46,215.00	27,069.42	46,829.00	(614.00)	-1.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,198,380.00	2,053,809.00	1,064,391.43	1,979,174.00	74,635.00	3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	424,820.00	408,270.00	207,804.07	380,948.00	27,322.00	6.7%
OASDI/Medicare/Alternative		3301-3302	170,487.00	158,362.00	82,962.34	153,449.00	4,913.00	3.1%
Health and Welfare Benefits		3401-3402	598,580.00	532,266.00	292,733.36	532,166.00	100.00	0.0%
Unemployment Insurance		3501-3502	1,143.00	1,065.00	554.54	1,028.00	37.00	3.5%
Workers' Compensation		3601-3602	56,234.00	48,437.00	25,184.51	46,752.00	1,685.00	3.5%
OPEB, Allocated		3701-3702	57,866.00	58,663.00	30,500.84	56,620.00	2,043.00	3.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	90,045.00	79,345.00	44,719.63	79,730.00	(385.00)	-0.5%
TOTAL, EMPLOYEE BENEFITS			1,399,175.00	1,286,408.00	684,459.29	1,250,693.00	35,715.00	2.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	272,000.00	158,260.00	32,524.81	80,568.00	77,692.00	49.1%
Noncapitalized Equipment		4400	25,000.00	20,000.00	7,817.57	15,000.00	5,000.00	25.0%
Food		4700	1,914,628.00	1,882,165.00	539,730.78	1,425,000.00	457,165.00	24.3%
TOTAL, BOOKS AND SUPPLIES			2,211,628.00	2,060,425.00	580,073.16	1,520,568.00	539,857.00	26.2%

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	3,000.00	1,200.00	341.57	1,000.00	200.00	16.7%
Dues and Memberships		5300	450.00	450.00	132.50	450.00	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	18,500.00	16,000.00	1,670.14	10,000.00	6,000.00	37.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,667.00)	(3,172.00)	1,729.93	(4,092.00)	920.00	-29.0%
Professional/Consulting Services and Operating Expenditures		5800	103,750.00	131,000.00	86,647.55	132,048.00	(1,048.00)	-0.8%
Communications		5900	4,800.00	7,100.00	1,761.47	7,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			125,833.00	152,578.00	92,283.16	146,506.00	6,072.00	4.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	113,000.00	310,644.00	106,291.07	277,644.00	33,000.00	10.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			113,000.00	310,644.00	106,291.07	277,644.00	33,000.00	10.6%
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	296,249.00	277,309.00	102,795.00	236,494.00	40,815.00	14.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			296,249.00	277,309.00	102,795.00	236,494.00	40,815.00	14.7%
TOTAL, EXPENDITURES			6,344,265.00	6,141,173.00	2,630,293.11	5,411,079.00		

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	501,989.00	469,904.00	0.00	468,570.00	(1,334.00)	-0.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			501,989.00	469,904.00	0.00	468,570.00	(1,334.00)	-0.3%
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)			501,989.00	469,904.00	0.00	468,570.00		

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	391,500.00
Total, Restricted Balance		<u>391,500.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	102,000.00	76,709.64	102,500.00	500.00	0.5%
5) TOTAL, REVENUES			5,000.00	102,000.00	76,709.64	102,500.00		
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	587,427.92	660,640.00	(660,640.00)	New
5) Services and Other Operating Expenditures		5000-5999	550,750.00	1,156,189.00	425,838.37	1,337,309.00	(181,120.00)	-15.7%
6) Capital Outlay		6000-6999	16,750,000.00	20,530,247.00	12,222,589.53	19,342,343.00	1,187,904.00	5.8%
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			17,300,750.00	21,686,436.00	13,235,855.82	21,340,292.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,295,750.00)	(21,584,436.00)	(13,159,146.18)	(21,237,792.00)		
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)			(17,295,750.00)	(21,584,436.00)	(13,159,146.18)	(21,237,792.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,776,811.00	24,097,584.00		24,097,584.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,776,811.00	24,097,584.00		24,097,584.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,776,811.00	24,097,584.00		24,097,584.00		
2) Ending Balance, June 30 (E + F1e)			5,481,061.00	2,513,148.00		2,859,792.00		
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	5,481,061.00	2,513,148.00		2,859,792.00		
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								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		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	5,000.00	102,000.00	76,709.64	102,500.00	500.00	0.5%
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			5,000.00	102,000.00	76,709.64	102,500.00	500.00	0.5%
TOTAL, REVENUES			5,000.00	102,000.00	76,709.64	102,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	277,106.78	319,025.00	(319,025.00)	New
Noncapitalized Equipment		4400	0.00	0.00	310,321.14	341,615.00	(341,615.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	587,427.92	660,640.00	(660,640.00)	New
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	491,000.00	272,695.47	1,138,091.00	(647,091.00)	-131.8%
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	550,750.00	665,189.00	153,142.90	199,218.00	465,971.00	70.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			550,750.00	1,156,189.00	425,838.37	1,337,309.00	(181,120.00)	-15.7%

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 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	38,202.00	56,706.79	58,202.00	(20,000.00)	-52.4%
Buildings and Improvements of Buildings		6200	16,750,000.00	20,492,045.00	12,097,146.84	19,170,141.00	1,321,904.00	6.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	68,735.90	114,000.00	(114,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,750,000.00	20,530,247.00	12,222,589.53	19,342,343.00	1,187,904.00	5.8%
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			17,300,750.00	21,686,436.00	13,235,855.82	21,340,292.00		

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	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	2,859,792.00
Total, Restricted Balance		<u>2,859,792.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,975,000.00	2,925,000.00	2,195,574.29	3,425,000.00	500,000.00	17.1%
5) TOTAL, REVENUES			2,975,000.00	2,925,000.00	2,195,574.29	3,425,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	506,421.00	369,869.00	215,982.41	369,869.00	0.00	0.0%
3) Employee Benefits		3000-3999	261,751.00	182,347.00	106,375.82	182,347.00	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	155,000.00	80,347.30	155,500.00	(500.00)	-0.3%
6) Capital Outlay		6000-6999	0.00	3,200,000.00	388,346.73	3,200,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			768,172.00	3,907,216.00	791,052.26	3,907,716.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,206,828.00	(982,216.00)	1,404,522.03	(482,716.00)		
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	89,250.00	87,750.00	0.00	87,750.00	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			(89,250.00)	(87,750.00)	0.00	(87,750.00)		

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)			2,117,578.00	(1,069,966.00)	1,404,522.03	(570,466.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	230,513.00	2,224,525.00		2,224,525.00	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)			230,513.00	2,224,525.00		2,224,525.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,513.00	2,224,525.00		2,224,525.00		
2) Ending Balance, June 30 (E + F1e)			2,348,091.00	1,154,559.00		1,654,059.00		
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	2,348,091.00	1,154,559.00		1,654,059.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	25,000.00	14,116.92	25,000.00	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	2,975,000.00	2,900,000.00	2,181,457.37	3,400,000.00	500,000.00	17.2%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,975,000.00	2,925,000.00	2,195,574.29	3,425,000.00	500,000.00	17.1%
TOTAL, REVENUES			2,975,000.00	2,925,000.00	2,195,574.29	3,425,000.00		

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	448,509.00	311,957.00	182,200.20	311,957.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	57,912.00	57,912.00	33,782.21	57,912.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			506,421.00	369,869.00	215,982.41	369,869.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	114,761.00	76,476.00	44,611.07	76,476.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	37,908.00	27,269.00	15,949.73	27,269.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	82,424.00	56,283.00	32,753.25	56,283.00	0.00	0.0%
Unemployment Insurance		3501-3502	255.00	186.00	108.98	186.00	0.00	0.0%
Workers' Compensation		3601-3602	12,533.00	8,476.00	4,949.99	8,476.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,270.00	10,264.00	5,994.80	10,264.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,600.00	3,393.00	2,008.00	3,393.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			261,751.00	182,347.00	106,375.82	182,347.00	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	155,000.00	80,347.30	155,500.00	(500.00)	-0.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	155,000.00	80,347.30	155,500.00	(500.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	3,200,000.00	388,346.73	3,200,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	3,200,000.00	388,346.73	3,200,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			768,172.00	3,907,216.00	791,052.26	3,907,716.00		

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	89,250.00	87,750.00	0.00	87,750.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			89,250.00	87,750.00	0.00	87,750.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(89,250.00)	(87,750.00)	0.00	(87,750.00)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	1,654,059.00
Total, Restricted Balance		<u>1,654,059.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,975,000.00	2,925,000.00	2,195,574.29	3,425,000.00	500,000.00	17.1%
5) TOTAL, REVENUES			2,975,000.00	2,925,000.00	2,195,574.29	3,425,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	506,421.00	369,869.00	215,982.41	369,869.00	0.00	0.0%
3) Employee Benefits		3000-3999	261,751.00	182,347.00	106,375.82	182,347.00	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	155,000.00	80,347.30	155,500.00	(500.00)	-0.3%
6) Capital Outlay		6000-6999	0.00	3,200,000.00	388,346.73	3,200,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			768,172.00	3,907,216.00	791,052.26	3,907,716.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,206,828.00	(982,216.00)	1,404,522.03	(482,716.00)		
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	89,250.00	87,750.00	0.00	87,750.00	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			(89,250.00)	(87,750.00)	0.00	(87,750.00)		

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)			2,117,578.00	(1,069,966.00)	1,404,522.03	(570,466.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	230,513.00	2,224,525.00		2,224,525.00	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)			230,513.00	2,224,525.00		2,224,525.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,513.00	2,224,525.00		2,224,525.00		
2) Ending Balance, June 30 (E + F1e)			2,348,091.00	1,154,559.00		1,654,059.00		
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	2,348,091.00	1,154,559.00		1,654,059.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	25,000.00	14,116.92	25,000.00	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	2,975,000.00	2,900,000.00	2,181,457.37	3,400,000.00	500,000.00	17.2%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,975,000.00	2,925,000.00	2,195,574.29	3,425,000.00	500,000.00	17.1%
TOTAL, REVENUES			2,975,000.00	2,925,000.00	2,195,574.29	3,425,000.00		

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	448,509.00	311,957.00	182,200.20	311,957.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	57,912.00	57,912.00	33,782.21	57,912.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			506,421.00	369,869.00	215,982.41	369,869.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	114,761.00	76,476.00	44,611.07	76,476.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	37,908.00	27,269.00	15,949.73	27,269.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	82,424.00	56,283.00	32,753.25	56,283.00	0.00	0.0%
Unemployment Insurance		3501-3502	255.00	186.00	108.98	186.00	0.00	0.0%
Workers' Compensation		3601-3602	12,533.00	8,476.00	4,949.99	8,476.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,270.00	10,264.00	5,994.80	10,264.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,600.00	3,393.00	2,008.00	3,393.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			261,751.00	182,347.00	106,375.82	182,347.00	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	155,000.00	80,347.30	155,500.00	(500.00)	-0.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	155,000.00	80,347.30	155,500.00	(500.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	3,200,000.00	388,346.73	3,200,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	3,200,000.00	388,346.73	3,200,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			768,172.00	3,907,216.00	791,052.26	3,907,716.00		

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	89,250.00	87,750.00	0.00	87,750.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			89,250.00	87,750.00	0.00	87,750.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(89,250.00)	(87,750.00)	0.00	(87,750.00)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	1,654,059.00
Total, Restricted Balance		<u>1,654,059.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,875,000.00	3,895,000.00	2,266,286.68	3,891,000.00	(4,000.00)	-0.1%
5) TOTAL, REVENUES			3,875,000.00	3,895,000.00	2,266,286.68	3,891,000.00		
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	141,000.00	121,000.00	97,858.57	121,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	465,500.00	221,461.34	501,500.00	(36,000.00)	-7.7%
6) Capital Outlay		6000-6999	0.00	465,000.00	446,432.75	465,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			181,000.00	1,051,500.00	765,752.66	1,087,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,694,000.00	2,843,500.00	1,500,534.02	2,803,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	1,719,070.67	3,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(3,000,000.00)	(1,719,070.67)	(3,000,000.00)		

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)			694,000.00	(156,500.00)	(218,536.65)	(196,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,653,638.00	3,167,999.00		3,167,999.00	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)			2,653,638.00	3,167,999.00		3,167,999.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,653,638.00	3,167,999.00		3,167,999.00		
2) Ending Balance, June 30 (E + F1e)			3,347,638.00	3,011,499.00		2,971,499.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,347,638.00	3,011,499.00		2,971,499.00		
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								
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	3,850,000.00	3,850,000.00	2,245,164.86	3,850,000.00	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	25,000.00	40,000.00	16,121.82	36,000.00	(4,000.00)	-10.0%
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	5,000.00	5,000.00	5,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,875,000.00	3,895,000.00	2,266,286.68	3,891,000.00	(4,000.00)	-0.1%
TOTAL, REVENUES			3,875,000.00	3,895,000.00	2,266,286.68	3,891,000.00		

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	1,000.00	858.00	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	141,000.00	120,000.00	97,000.57	120,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			141,000.00	121,000.00	97,858.57	121,000.00	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	40,000.00	465,500.00	221,461.34	501,500.00	(36,000.00)	-7.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	465,500.00	221,461.34	501,500.00	(36,000.00)	-7.7%

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 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	465,000.00	446,432.75	465,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	465,000.00	446,432.75	465,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			181,000.00	1,051,500.00	765,752.66	1,087,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,000,000.00	3,000,000.00	1,719,070.67	3,000,000.00	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			3,000,000.00	3,000,000.00	1,719,070.67	3,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000,000.00)	(3,000,000.00)	(1,719,070.67)	(3,000,000.00)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	2,971,499.00
Total, Restricted Balance		<u>2,971,499.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	20,517.04	28,850.00	28,850.00	New
4) Other Local Revenue		8600-8799	13,644,500.00	13,709,500.00	7,663,021.22	11,526,000.00	(2,183,500.00)	-15.9%
5) TOTAL, REVENUES			13,644,500.00	13,709,500.00	7,683,538.26	11,554,850.00		
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	14,288,150.00	14,288,150.00	11,145,217.50	14,288,150.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,288,150.00	14,288,150.00	11,145,217.50	14,288,150.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(643,650.00)	(578,650.00)	(3,461,679.24)	(2,733,300.00)		
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)			(643,650.00)	(578,650.00)	(3,461,679.24)	(2,733,300.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,465,279.00	21,375,308.00		21,375,308.00	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)			19,465,279.00	21,375,308.00		21,375,308.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,465,279.00	21,375,308.00		21,375,308.00		
2) Ending Balance, June 30 (E + F1e)			18,821,629.00	20,796,658.00		18,642,008.00		
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	18,821,629.00	20,796,658.00		18,642,008.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	15,129.70	23,500.00	23,500.00	New
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	5,387.34	5,350.00	5,350.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	20,517.04	28,850.00	28,850.00	New
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	12,700,000.00	12,700,000.00	6,910,294.58	10,450,000.00	(2,250,000.00)	-17.7%
Unsecured Roll		8612	585,000.00	585,000.00	586,987.47	785,000.00	200,000.00	34.2%
Prior Years' Taxes		8613	4,500.00	4,500.00	9,529.21	11,000.00	6,500.00	144.4%
Supplemental Taxes		8614	165,000.00	230,000.00	81,957.59	130,000.00	(100,000.00)	-43.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	190,000.00	190,000.00	74,252.37	150,000.00	(40,000.00)	-21.1%
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			13,644,500.00	13,709,500.00	7,663,021.22	11,526,000.00	(2,183,500.00)	-15.9%
TOTAL, REVENUES			13,644,500.00	13,709,500.00	7,683,538.26	11,554,850.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	7,850,000.00	7,850,000.00	7,850,000.00	7,850,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	6,438,150.00	6,438,150.00	3,295,217.50	6,438,150.00	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)			14,288,150.00	14,288,150.00	11,145,217.50	14,288,150.00	0.00	0.0%
TOTAL, EXPENDITURES			14,288,150.00	14,288,150.00	11,145,217.50	14,288,150.00		

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: General Fund		7614	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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	18,642,008.00
Total, Restricted Balance		<u>18,642,008.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,797.79	11,830.15	11,375.01	11,830.15	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,797.79	11,830.15	11,375.01	11,830.15	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,797.79	11,830.15	11,375.01	11,830.15	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Chico Unified School District
2020-21 Cash Flow

	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	Actuals Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2020-21 2nd Interim
A. BEGINNING CASH	26,619,949	33,273,556	23,569,744	27,206,362	23,349,072	16,986,908	35,933,546	39,983,198	29,344,293	22,769,961	23,211,499	20,808,525			
B. RECEIPTS															
Principal Apportionment															
State Aid	2,527,756	2,527,756	4,549,960	4,549,960	4,549,960	4,549,960	4,549,960	2,138,481	818,993	818,993	818,993	0	18,283,848	50,684,620	50,684,620
EPA	0	0	5,712,193	0	0	5,712,193	0	0	5,712,193	0	0	5,712,193	(775,077)	22,073,695	22,073,695
Property Tax	0	0	0	2,944,950	0	19,805,840	6,533,690	230,060	0	9,432,446	5,753,400	780,107	531,437	46,011,930	46,011,930
In-Lieu Property Taxes	0	(298,394)	(595,503)	(397,002)	(397,002)	(397,002)	(272,812)	(397,506)	(675,760)	(322,973)	(322,973)	(322,973)	(568,921)	(4,968,822)	(4,968,822)
Federal Revenues	7,320	657,488	6,320,587	712,872	84,593	952,917	717,235	37,380	330,373	2,523,379	2,063,125	254,411	3,118,532	17,780,214	17,780,214
Other State Sources	0	270,000	991,745	110,000	1,314,384	1,386,752	0	0	70,513	1,216,364	525,792	0	2,620,978	8,506,527	8,885,811
Other Local Revenues	228,686	241,277	497,890	537,045	699,143	584,488	2,918,290	293,310	269,994	344,688	830,021	259,610	3,631,946	11,336,389	11,336,389
TOTAL RECEIPTS	2,763,762	3,398,127	17,476,872	8,457,826	6,251,078	32,595,149	14,446,364	2,301,725	6,526,307	14,012,896	9,668,358	6,683,348	26,842,743	151,424,553	151,803,837
C. DISBURSEMENTS															
Salaries & Benefits	(1,840,282)	(10,456,549)	(11,162,951)	(10,784,555)	(10,806,497)	(11,278,864)	(10,859,619)	(11,040,577)	(11,166,039)	(11,166,039)	(11,542,422)	(11,793,344)	(1,563,373)	(125,461,111)	(125,461,111)
Operating Expenditures	(420,571)	(2,843,216)	(3,970,120)	(1,348,895)	(2,190,149)	(2,364,605)	(1,340,221)	(1,900,053)	(1,934,599)	(1,727,321)	(2,072,785)	(2,349,156)	(10,084,720)	(34,546,410)	(34,546,410)
TOTAL DISBURSEMENTS	(2,260,853)	(13,299,766)	(15,133,071)	(12,133,450)	(12,996,646)	(13,643,469)	(12,199,840)	(12,940,630)	(13,100,638)	(12,893,360)	(13,615,207)	(14,142,500)	(11,648,093)	(160,007,521)	(160,007,521)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	1,719,071	0	0	0	1,543,875	0	(175,196)	3,087,750	3,087,750
Transfers Out	0	0	0	0	0	0	0	0	0	(327,999)	0	(140,571)	0	(468,570)	(468,570)
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	1,719,071	0	0	(327,999)	1,543,875	(140,571)	(175,196)	2,619,180	2,619,180
INTERFUND BORROWING															
Due From Other Funds (9310)	473,769	0	0	0	231,359	0	0	0	0	0	0	0	0	0	0
Due To Other Funds (9610)	0	0	0	0	0	0	0	0	0	(350,000)	0	(125,000)	0	(125,000)	0
TOTAL OTHER FINANCING	473,769	0	0	0	231,359	0	0	0	0	(350,000)	0	(125,000)	0	(125,000)	0
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable															
State Aid - PY	12,111,731	0	0	0	0	0	0	0	0	0	0	0	0	12,111,731	
Federal A/R	64,031	2,716	470,023	0	152,044	15,590	0	0	0	0	0	0	0	704,404	
Other State A/R	92,233	318,143	535,622	489,096	0	0	84,058	0	0	0	0	0	0	1,519,152	
Other Local A/R	263,159	12,057	185,136	72,749	0	245,964	0	0	0	0	0	0	0	779,064	
Accounts Payable															
Prior Year Adjustments	(5,600,511)	0	0	0	0	0	0	0	0	0	0	0	0	(5,600,511)	
In-Lieu	0	0	0	(743,510)	0	0	0	0	0	0	0	0	0	(743,510)	
Salaries & Benefits	(333,924)	0	226	0	0	0	0	0	0	0	0	0	0	(333,698)	
Operating A/P	(919,790)	(135,090)	101,811	0	0	(266,595)	0	0	0	0	0	0	0	(1,219,664)	
TOTAL PRIOR YEAR	5,676,929	197,826	1,292,818	(181,665)	152,044	(5,041)	84,058	0	0	0	0	0	0	7,216,968	0
E. NET INCREASE/DECREASE (B - C + D)	6,653,608	(9,703,813)	3,636,618	(3,857,290)	(6,362,165)	18,946,638	4,049,652	(10,638,905)	(6,574,331)	441,538	(2,402,974)	(7,724,724)	15,019,455	1,128,180	(5,584,504)
F. ENDING CASH (A + E)	33,273,556	23,569,744	27,206,362	23,349,072	16,986,908	35,933,546	39,983,198	29,344,293	22,769,961	23,211,499	20,808,525	13,083,801			
Auditor's Ending Cash	33,273,556	23,569,744	27,206,362	23,349,072	16,986,908	35,933,546	39,983,198	29,344,293	22,769,961	23,211,499	20,808,525	13,083,801			
Variance	-	-	-	-	-	-	-	0	0	0	0	0			

**Notes for 2nd Interim Budget: 1. Total Other Federal Revenues: Less PY Revenue (\$2,487,133.21)
2. Total Other State Revenues: Less STRS On-behalf (\$5,774,384) and Deferred Rev (\$398,051.71)
3. Total Other Local Revenues: Less PY Revenue (\$14,324)
4. Salaries and Benefits Expenditures: Less STRS On-behalf (\$5,774,384)

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) 4,850,693.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 124,013,128.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.91%

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)	5,407,725.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,255,186.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	92,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	145,480.00
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)	511,551.75
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)	2,984.11
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)	9,414,926.86
9. Carry-Forward Adjustment (Part IV, Line F)	1,179,367.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,594,294.64

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	107,754,769.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,730,709.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,941,676.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,045,154.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	54,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	856,206.00
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)	122,362.00
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)	609,451.00
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)	12,571,613.25
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)	73,335.89
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,098,475.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,471,941.00
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)	158,329,692.14

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)	5.95%
---	-------

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)	6.69%
---	-------

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>9,414,926.86</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(49,914.00)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.17%) times Part III, Line B19); zero if negative	<u>1,179,367.78</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.6%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,179,367.78</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,179,367.78</u>

Approved indirect cost rate: 5.17%
Highest rate used in any program: 6.60%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,793,236.00	200,000.00	5.27%
01	3182	331,705.00	8,701.00	2.62%
01	3210	2,471,139.00	125,000.00	5.06%
01	3215	726,379.00	40,000.00	5.51%
01	3310	2,054,912.00	106,238.00	5.17%
01	3311	2,056.00	106.00	5.16%
01	3315	112,848.00	5,834.00	5.17%
01	3550	94,217.00	4,710.00	5.00%
01	4035	514,956.00	34,000.00	6.60%
01	4124	848,897.00	42,443.00	5.00%
01	4127	486,566.00	24,500.00	5.04%
01	4203	125,258.00	6,200.00	4.95%
01	5654	1,021,394.00	52,806.00	5.17%
01	6010	1,203,794.00	41,714.00	3.47%
01	6128	192,151.00	9,934.00	5.17%
01	6387	411,031.00	21,250.00	5.17%
01	6388	980,570.00	50,813.00	5.18%
01	6500	23,344,258.00	1,206,897.00	5.17%
01	6690	106,702.00	5,514.00	5.17%
01	6695	1,128,481.00	12,355.00	1.09%
01	7311	7,971.00	412.00	5.17%
01	7370	33,280.00	1,720.00	5.17%
01	7388	196,757.00	10,000.00	5.08%
01	7420	933,561.00	31,774.00	3.40%
01	7510	593,125.00	7,380.00	1.24%
01	7810	418,710.00	21,290.00	5.08%
01	8150	4,341,058.00	219,257.00	5.05%
12	6105	1,085,217.00	56,105.00	5.17%
13	5310	4,509,239.00	225,461.00	5.00%
13	5320	209,397.00	10,469.00	5.00%

Chico Unified (61424) - LCFF 2nd Interim 20-21						44548	v21.2a
LOCAL CONTROL FUNDING FORMULA						2019-20	2020-21
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant	Unduplicated Pupil			
	3.260%		Proration	Percentage			
	3.260%		0.00%	50.07%	50.07%	2019-20	
	ADA	Base	Gr Span	Supp	Concen	TARGET	2020-21
Grades TK-3	3,632.29	7,702	801	851	-	33,978,222	3,632.29 7,702 801 862 - 34,017,138
Grades 4-6	2,604.85	7,818		783	-	22,404,040	2,604.85 7,818 793 - 22,429,700
Grades 7-8	1,849.78	8,050		806	-	16,381,887	1,849.78 8,050 816 - 16,400,649
Grades 9-12	3,775.29	9,329	243	959	-	39,755,843	3,775.29 9,329 243 971 - 39,801,375
Subtract NSS	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-
TOTAL BASE	11,862.21	98,451,024	3,826,860	10,242,108	-	112,519,992	11,862.21 98,451,024 3,826,860 10,370,978 - 112,648,862
Targeted Instructional Improvement Block Grant						523,290	523,290
Home-to-School Transportation						629,271	629,271
Small School District Bus Replacement Program						-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						113,672,553	113,801,423
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE	TRUE
ECONOMIC RECOVERY TARGET PAYMENT							
CALCULATE LCFF FLOOR							
				12-13	19-20		
				Rate	ADA		
Current year Funded ADA times Base per ADA				5,267.41	11,862.21	62,483,124	5,267.41 11,862.21 62,483,124
Current year Funded ADA times Other RL per ADA				53.42	11,862.21	633,679	53.42 11,862.21 633,679
Necessary Small School Allowance at 12-13 rates						-	-
2012-13 Categoricals						10,293,591	10,293,591
Floor Adjustments						-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-	-
Less Fair Share Reduction						-	-
Non-CDE certified New Charter: District PY rate * CY ADA						-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 3,073.13	11,862.21	36,454,113	\$ 3,073.13 11,862.21 36,454,113
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						109,864,507	109,864,507
CALCULATE LCFF PHASE-IN ENTITLEMENT							
						2019-20	2020-21
LOCAL CONTROL FUNDING FORMULA TARGET						113,672,553	113,801,423
LOCAL CONTROL FUNDING FORMULA FLOOR						109,864,507	109,864,507
LCFF Need (LCFF Target less LCFF Floor, if positive)						-	-
Current Year Gap Funding				100.00%		-	100.00%
ECONOMIC RECOVERY PAYMENT						-	-
Miscellaneous Adjustments						-	-
LCFF Entitlement before Minimum State Aid provision						113,672,553	113,801,423
CALCULATE STATE AID							
Transition Entitlement						113,672,553	113,801,423
Local Revenue (including RDA)						(40,164,434)	(41,043,108)
Gross State Aid						73,508,119	72,758,315
CALCULATE MINIMUM STATE AID							
			12-13 Rate	19-20 ADA		N/A	12-13 Rate 20-21 ADA N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,320.83	11,862.21	63,116,803	63,116,803	5,320.83 11,862.21 63,116,803
2012-13 NSS Allowance (deficit)						-	-
Minimum State Aid Adjustments						-	-
Less Current Year Property Taxes/In Lieu						(40,164,434)	(41,043,108)
Subtotal State Aid for Historical RL/Charter General BG						22,952,369	22,073,695
Categorical funding from 2012-13						10,293,591	10,293,591
Charter Categorical Block Grant adjusted for ADA						-	-
Minimum State Aid Guarantee Before Proration Factor						33,245,960	32,367,286
Proration Factor						-	0.00%
Minimum State Aid Guarantee						33,245,960	32,367,286
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
Local Control Funding Formula Target Base (2019-20 forward)						-	-
Minimum State Aid plus Property Taxes including RDA						-	-
Offset						-	-
Minimum State Aid Prior to Offset						-	-
Total Minimum State Aid with Offset						-	-
TOTAL STATE AID						73,508,119	72,758,315
Additional State Aid (Additional SA)							
						-	-
LCFF Phase-In Entitlement							
(before COE transfer, Choice & Charter Supplemental)						113,672,553	113,801,423
CHANGE OVER PRIOR YEAR		3.63%	3,977,565				0.11% 128,870
LCFF Entitlement PER ADA					9,583		9,594
PER ADA CHANGE OVER PRIOR YEAR		3.45%	320				0.11% 11
BASIC AID STATUS (school districts only)						Non-Basic Aid	Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
			Increase		2019-20	Increase	2020-21
State Aid		2.04%	1,467,622		73,508,119	-1.02% (749,804)	72,758,315
Property Taxes net of in-lieu		6.67%	2,509,943		40,164,434	2.19% 878,674	41,043,108
Charter in-Lieu Taxes		0.00%	-		-	0.00%	-
LCFF pre COE, Choice, Supp		3.63%	3,977,565		113,672,553	0.11% 128,870	113,801,423

Chico Unified (61424) - LCFF 2nd Interim 20-21		44548		v21.2a		
LOCAL CONTROL FUNDING FORMULA		2021-22		2022-23		
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	3.840%	0.00%	50.37%	50.37%	2021-22	2022-23
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	3,632.29	7,998	832	890	-	35,304,167
Grades 4-6	2,604.85	8,118		818	-	23,276,438
Grades 7-8	1,849.78	8,359		842	-	17,019,984
Grades 9-12	3,775.29	9,687	252	1,001	-	41,302,635
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	11,862.21	102,230,772	3,973,439	10,699,011	-	116,903,222
Targeted Instructional Improvement Block Grant						523,290
Home-to-School Transportation						629,271
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						118,055,783
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						-
CALCULATE LCFF FLOOR						
			12-13	21-22		
			Rate	ADA		
Current year Funded ADA times Base per ADA			5,267.41	11,862.21		62,483,124
Current year Funded ADA times Other RL per ADA			53.42	11,862.21		633,679
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						10,293,591
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 3,073.13	11,862.21		36,454,113
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						109,864,507
CALCULATE LCFF PHASE-IN ENTITLEMENT						
LOCAL CONTROL FUNDING FORMULA TARGET						2021-22
LOCAL CONTROL FUNDING FORMULA FLOOR						2022-23
LCFF Need (LCFF Target less LCFF Floor, if positive)						
Current Year Gap Funding						100.00%
ECONOMIC RECOVERY PAYMENT						
Miscellaneous Adjustments						
LCFF Entitlement before Minimum State Aid provision						118,055,783
CALCULATE STATE AID						
Transition Entitlement						118,055,783
Local Revenue (including RDA)						(41,043,108)
Gross State Aid						77,012,675
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA						N/A
2012-13 NSS Allowance (deficit)						5,320.83
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(41,043,108)
Subtotal State Aid for Historical RL/Charter General BG						22,073,695
Categorical funding from 2012-13						10,293,591
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						32,367,286
Proration Factor						0.00%
Minimum State Aid Guarantee						32,367,286
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Target Base (2019-20 forward)						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						77,012,675
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						118,055,783
CHANGE OVER PRIOR YEAR						3.74%
LCFF Entitlement PER ADA						9,952
PER ADA CHANGE OVER PRIOR YEAR						3.73%
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
State Aid						Increase
Property Taxes net of in-lieu						2021-22
Charter in-Lieu Taxes						2022-23
LCFF pre COE, Choice, Supp						

Chico Unified (61424) - LCFF 2nd Interim 20-21						v21.2a	v21.2a						
LOCAL CONTROL FUNDING FORMULA						2023-24	2024-25						
CALCULATE LCFF TARGET													
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Count	
Unduplicated as % of Enrollment		1.610%		0.00%		0.00%		0.00%		0.00%		0.00%	
		ADA		Base		Gr Span		Supp		Concen		TARGET	
Grades TK-3		3,213.15		8,230		856		-		-		29,194,681	
Grades 4-6		2,404.11		8,354		-		-		-		20,083,935	
Grades 7-8		1,657.23		8,602		-		-		-		14,255,492	
Grades 9-12		3,703.21		9,969		259		-		-		37,876,432	
Subtract NSS		-		-		-		-		-		-	
NSS Allowance		-		-		-		-		-		-	
TOTAL BASE		10,977.70		97,700,952		3,709,588		-		-		101,410,540	
Targeted Instructional Improvement Block Grant												523,290	
Home-to-School Transportation												629,271	
Small School District Bus Replacement Program												-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET												102,563,101	
Funded Based on Target Formula (based on prior year P-2 certification)												TRUE	
ECONOMIC RECOVERY TARGET PAYMENT						-							
CALCULATE LCFF FLOOR													
				12-13 Rate		23-24 ADA				12-13 Rate		24-25 ADA	
Current year Funded ADA times Base per ADA				5,267.41		10,977.70		57,824,047		5,267.41		-	
Current year Funded ADA times Other RL per ADA				53.42		10,977.70		586,429		53.42		-	
Necessary Small School Allowance at 12-13 rates								-				-	
2012-13 Categoricals								10,293,591				10,293,591	
Floor Adjustments								-				-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA								-				-	
Less Fair Share Reduction								-				-	
Non-CDE certified New Charter: District PY rate * CY ADA								-				-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA								3,073.13				-	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR								102,439,966				102,939,966	
CALCULATE LCFF PHASE-IN ENTITLEMENT						2023-24							
LOCAL CONTROL FUNDING FORMULA TARGET						102,563,101							
LOCAL CONTROL FUNDING FORMULA FLOOR						102,439,966							
LCFF Need (LCFF Target less LCFF Floor, if positive)						-							
Current Year Gap Funding						100.00%							
ECONOMIC RECOVERY PAYMENT						-							
Miscellaneous Adjustments						-							
LCFF Entitlement before Minimum State Aid provision						102,563,101							
CALCULATE STATE AID						2024-25							
Transition Entitlement						1,152,561							
Local Revenue (including RDA)						(46,011,930)							
Gross State Aid						1,152,561							
CALCULATE MINIMUM STATE AID						12-13 Rate							
2012-13 RL/Charter Gen BG adjusted for ADA				5,320.83		10,977.70		58,410,475		12-13 Rate		24-25 ADA	
2012-13 NSS Allowance (deficit)								-		5,320.83		-	
Minimum State Aid Adjustments								-				-	
Less Current Year Property Taxes/In Lieu								(46,011,930)				-	
Subtotal State Aid for Historical RL/Charter General BG								12,398,545				-	
Categorical funding from 2012-13								10,293,591				10,293,591	
Charter Categorical Block Grant adjusted for ADA								-				-	
Minimum State Aid Guarantee Before Proration Factor								22,692,136				10,293,591	
Proration Factor								0.00%				0.00%	
Minimum State Aid Guarantee								22,692,136				10,293,591	
CHARTER SCHOOL MINIMUM STATE AID OFFSET						-							
Local Control Funding Formula Target Base (2019-20 forward)						-							
Minimum State Aid plus Property Taxes including RDA						-							
Offset						-							
Minimum State Aid Prior to Offset						-							
Total Minimum State Aid with Offset						-							
TOTAL STATE AID						56,551,171							
Additional State Aid (Additional SA)						-							
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						102,563,101							
CHANGE OVER PRIOR YEAR						-9.48% (10,736,780)							
LCFF Entitlement PER ADA						9,343							
PER ADA CHANGE OVER PRIOR YEAR						-7.55% (763)							
BASIC AID STATUS (school districts only)						Non-Basic Aid							
LCFF SOURCES INCLUDING EXCESS TAXES						Increase							
State Aid				-21.74%		(15,705,602)		56,551,171		-81.80%		(46,257,580)	
Property Taxes net of in-lieu				12.11%		4,968,822		46,011,930		-100.00%		(46,011,930)	
Charter in-Lieu Taxes				0.00%		-		-		0.00%		-	
LCFF pre COE, Choice, Supp				-9.48%		(10,736,780)		102,563,101		-89.96%		(92,269,510)	

**Chico Unified School District
2020-21 2nd Interim Budget**

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2020-21 2nd Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	113,801,423	4,254,360	118,055,783	(4,755,902)	113,299,881
Federal Sources	8100-8299	0	0	0	0	0
Other State Revenues	8300-8599	2,330,790	(91,102)	2,239,688	(26,349)	2,213,338
Other Local Revenues	8600-8799	1,616,230	(400,000)	1,216,230	0	1,216,230
TOTAL REVENUES		117,748,443	3,763,258	121,511,701	(4,782,251)	116,729,449
EXPENDITURES						
Certificated Salaries	1000-1999	47,836,673	(806,199)	47,030,474	152,587	47,183,061
Classified Salaries	2000-2999	13,401,825	536,062	13,937,887	181,258	14,119,145
Employee Benefits	3000-3999	27,802,916	(295,959)	27,506,957	1,562,364	29,069,321
Books and Supplies	4000-4999	4,047,917	(667,295)	3,380,622	5,000	3,385,622
Services, Other Operating Expenses	5000-5999	8,382,610	(172,336)	8,210,274	174,280	8,384,554
Capital Outlay	6000-6999	415,685	(415,685)	0	0	0
	7100-7299					
Other Outgo	7400-7499	577,688	0	577,688	0	577,688
Direct Support/Indirect Costs	7300-7399	(2,583,447)	(25,000)	(2,608,447)	(25,000)	(2,633,447)
<i>Additional LCAP Services</i>			0	0	0	0
TOTAL EXPENDITURES		99,881,867	(1,846,412)	98,035,455	2,050,489	100,085,944
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		17,866,576	5,609,670	23,476,246	(6,832,741)	16,643,505
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,087,750	93,295	3,181,045	95,000	3,276,045
b) Out	7610-7629	(468,570)	(500,000)	(968,570)	(100,000)	(1,068,570)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(20,228,256)	(383,624)	(20,611,880)	(697,233)	(21,309,113)
TOTAL OTHER FINANCING SOURCES/USES		(17,609,076)	(790,329)	(18,399,405)	(702,233)	(19,101,638)
NET INCREASE (DECREASE) IN FUND BALANCE						
		257,500	4,819,341	5,076,841	(7,534,974)	(2,458,132)
Beginning Fund Balance		28,784,267		29,041,767		34,118,608
Ending Fund Balance		29,041,767		34,118,608		31,660,476
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		137,936		137,936		137,936
Prepaid Expenditures		885,467		885,467		885,467
b) Restricted						
c) Committed						
d) Assigned						
Board Reserve - 2%		3,325,010		3,004,116		3,035,108
Board Reserve - 2018-19 One-time Funds		1,798,313		1,798,313		1,798,313
ERATE Carryover		455,992		0		0
15-16 One-time Funds Carryover		0		0		0
17-18 One-time Funds Carryover		0		0		0
19-20 One-time Funds Carryover		1,706,336		1,706,336		1,706,336
Temp Education Impact Aid (EIA)		0		0		0
Fair Market Value of Cash		428,691		0		0
Site Allocations Carryover		56,060		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		4,987,514		4,506,174		4,552,662
Unappropriated Fund Balance		15,235,248		22,055,067		19,519,454

Chico Unified School District
2020-21 2nd Interim Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2020-21 2nd Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
--	----------------------------------	--------	--------------------------------	--------	--------------------------------

MULTI-YEAR ASSUMPTIONS

	2021-22 Changes	2022-23 Changes
--	--------------------	--------------------

REVENUES

	2021-22 Changes	2022-23 Changes
Local Control Funding Formula		
COLA	3.84%	1.28%
COLA Suspension & Base Grant Proration Factor	0.0000%	0.0000%
GAP Funding rate	100.00%	100.00%
Projected CBEDS Enrollment	11,706	11,509
Projected P2 ADA	11,179.42	10,991.21
Prior Year P2 ADA	11,830.15	11,179.42
Change in Yr. to Yr. ADA	(650.73)	(188.21)
Federal Revenues		
Loss of Forest Reserve Revenue	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	(91,102)	(26,349)
One-time Payment (2015-16)	0	0
One-time Payment (2016-17) - \$214 per ADA	0	0
One-time Payment (2017-18) - \$147 per ADA	0	0
One-time Payment (2018-19) - \$344 per ADA	0	0
One-time Payment (2019-20) - "Special Ed Preschool - UNRESTRICTED"	0	0
One-time Mandate Payment	0	0
Total Change in Other State Revenues	(91,102)	(26,349)
Other Local Revenues		
Tuition - International Students	0	0
Interest	0	0
19-20 Flood Claim - CJHS	0	0
ERMS Revenue - Offset ERMS Coordinator starting in 20-21	0	0
Electric Bus Purchase - Carl Moyer Grant	(400,000)	0
ERATE Reimbursement	0	0
Total Change in Other Local Revenues	(400,000)	0
TOTAL CHANGE TO REVENUES	(491,102)	(26,349)

EXPENDITURES

Certificated Salaries		
Adjust Teacher FTE -15 for Decreased Enrollment of 451 from 20-21	(862,500)	0
Adjust Teacher FTE -8 for Decreased Enrollment of 205 in 21-22	(460,000)	0
Adjust Teacher FTE -6 for Decreased Enrollment of 188 in 22-23	0	(345,000)
Estimated Step/Column Increases	966,301	940,609
Salary savings from retirements (CUTA est 20 FTE in 21-22, 20 in 22-23)	(900,000)	(900,000)
Assistant Principals @ large elementary schools (Shasta, Emma Wilson)	125,000	0
Restart Grant Ending - Positions Moved to Unrestricted Budget	0	406,978
ESSSER One-time funding - Cert. Offset now in GF	0	0
Certificated Staff Moving Classrooms due to Construction	25,000	50,000
Add back Saturday School and Release Time	300,000	0
Estimated increase cost for Sick Leave for All - Included in Extra Pay Schedule	0	0
Total Change in Certificated Salaries	(806,199)	152,587
Classified Salaries		
Estimated Step Increases	268,037	278,758
Salary savings from retirements (CSEA 15 FTE 21-22 and 15 FTE 22-23)	(142,500)	(142,500)
All Day K - Implementation to Non-Title I Schools (1 2.5hr. Aide per class)	117,025	0
Add back Transportation Operational Staffing (normal year)	250,000	0
Add'l Custodian for New Classrooms due to Construction	43,500	45,000
Total Change in Classified Salaries	536,062	181,258
Employee Benefits		
Benefits Adjusted for FTE change due to Enrollment from 20-21	(403,308)	0
Benefits Adjusted for FTE change due to Enrollment in 21-22	(215,098)	0
Benefits Adjusted for FTE change due to Enrollment from 22-23	0	(140,710)

Chico Unified School District
2020-21 2nd Interim Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2020-21 2nd Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
Benefit Increase from Estimated Step/Column Increases - Certificated		217,766		231,729	
Benefit savings from retirements (CUTA est 20 FTE in 21-22, 20 in 22-23)		(202,824)		(221,724)	
Benefit savings from retirements (CSEA 15 FTE 21-22 and 15 FTE 22-23)		(50,924)		(55,626)	
H&W savings from retirements age 65+ in CSEA (3 of 15 FTE)		(41,787)		(41,787)	
Benefit Increase from Estimated Step/Column Increases - Classified		95,786		108,816	
Benefit Increase from addition of AP's at largest elementary schools		0		0	
Change in Retiree Health Benefit Costs (OPEB)		25,000		25,000	
Inc STRS Rates (16.15% 20-21), (16.00% 21-22), (18.10% 22-23)		(70,546)		990,844	
Inc PERS Rates (20.70% 20-21), (23.00% 21-22), (26.30% 22-23)		320,571		465,932	
Workers comp prior year adjustment		0		0	
Restart Grant Ending - Positions Moved to Unrestricted Budget		0		168,756	
Add'l Custodian for New Classrooms due to Construction		29,405		31,135	
Total Change in Employee Benefits		(295,959)		1,562,364	
Books and Supplies					
2019-20 Site Discretionary Carryover		(433,808)		0	
2019-20 District Unrestricted Carryover		(46,164)		0	
2019-20 Safe Schools Carryover		(48,132)		0	
2015-16 One-time Funding MYP Spending Plan		(146,468)		0	
2016-17 One-time Funding MYP Spending Plan		0		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		(33,029)		0	
2018-19 One-time Funding - Place Holder		0		0	
2019-20 One-time Funds		(13,429)		0	
ERATE One-time expenditures		(156,452)		0	
2019-20 Flood Claim CJHS		(52,613)		0	
All Day K Start-up Supplies (\$1,300 per class for 2 years)		7,800		0	
Increase in Textbook Budget		250,000		0	
Fuel - Estimated Cost Increase		5,000		5,000	
Total Change in Books and Supplies		(667,295)		5,000	
Services, Other Operating Expenses					
Election costs - even years in November		(92,750)		0	
Utilities Increases		90,750		95,100	
Property & Liability Estimated Increase 8% + Add'l Buildings		71,000		76,680	
2015-16 One-time Funding MYP Spending Plan		(3,742)		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		(6,018)		0	
2018-19 One-time Funding		(23,179)		0	
ERATE One-time expenditures		(200,000)		0	
Due Diligence for Lifetouch Building Purchase		(13,397)		0	
Camp Fire One-time money		0		0	
WASC		5,000		2,500	
Total Change in Services, Other Oper. Expenses		(172,336)		174,280	
Additional LCAP Services					
Technology - Student Devices		0		0	
IA/Computer Techs		0		0	
IA/Bilingual		0		0	
Targeted Case Managers (TCMs)		0		0	
Counseling Support		0		0	
Total Change in Additional LCAP Services		0		0	
Capital Outlay					
ERATE One-time expenditures		0		0	
Electric Bus Purchase - Carl Moyer Grant		(415,685)		0	
DO Safety Improvements/Renovation		0		0	
Total Change in Capital Outlay		(415,685)		0	
Other Outgo					
2018-19 One-time Funding - Payoff Debt Early		0		0	
Total Change in Other Outgo		0		0	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF		(25,000)		(25,000)	
Changes to Indirect Costs- Due to End of Grants		0		0	
Total Change in Direct Support/Indirect Costs		(25,000)		(25,000)	
TOTAL CHANGES IN EXPENDITURES		(1,846,412)		2,050,489	

Chico Unified School District
2020-21 2nd Interim Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION					
	2020-21 2nd Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In		93,295		95,000	
b) Out - Camp Fire Funding					
Camp Fire Funding		0			
Nutrition Services Contribution		(500,000)		(100,000)	
		<u>(500,000)</u>		<u>(100,000)</u>	
Other Sources/Uses					
a) Sources		0		0	
b) Uses					
Contributions to Restricted Programs					
Special Ed contribution for supplies/services		0		0	
Special Ed contribution for step and column		(496,061)		(423,485)	
Routine Restricted to 3% requirement		188,126		(40,488)	
Special Ed blended program at Secondary Schools		200,000		0	
Additional teachers & aide time for new classes				0	
GF Contributions to Fed Programs due to FPM		0		0	
New Special Ed Allocation Model (1st Year Implementation 2019-20)		(172,341)		(172,341)	
BCOE Special Ed Billback		(103,348)		(60,919)	
Total Change in Contributions		<u>(383,624)</u>		<u>(697,233)</u>	
TOTAL CHANGES IN OTHER FINANCING SOURCES		<u>(790,329)</u>		<u>(702,233)</u>	

**Chico Unified School District
2020-21 2nd Interim Budget**

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2020-21 2nd Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	20,267,347	(10,613,934)	9,653,413	(1,074,200)	8,579,213
Other State Revenues	8300-8599	12,727,457	(1,472,092)	11,255,365	0	11,255,365
Other Local Revenues	8600-8799	9,734,483	0	9,734,483	0	9,734,483
TOTAL REVENUES		42,729,287	(12,086,026)	30,643,261	(1,074,200)	29,569,061
EXPENDITURES						
Certificated Salaries	1000-1999	14,879,236	(1,185,988)	13,693,248	(211,202)	13,482,046
Classified Salaries	2000-2999	9,531,993	67,275	9,599,268	128,352	9,727,620
Employee Benefits	3000-3999	17,782,852	(349,502)	17,433,350	(84,785)	17,348,565
Books and Supplies	4000-4999	9,253,122	(8,035,195)	1,217,927	0	1,217,927
Services, Other Operating Expenses	5000-5999	10,255,059	(4,959,866)	5,295,193	(433,249)	4,861,944
Capital Outlay	6000-6999	1,025,614	(20,000)	1,005,614	0	1,005,614
	7100-7299					
Other Outgo	7400-7499	881,314	0	881,314	0	881,314
Direct Support/Indirect Costs	7300-7399	2,290,848	(215,000)	2,075,848	0	2,075,848
TOTAL EXPENDITURES		65,900,038	(14,698,276)	51,201,762	(600,884)	50,600,879
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(23,170,751)	2,612,250	(20,558,501)	(473,316)	(21,031,818)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	20,228,256	883,624	21,111,880	697,233	21,809,113
TOTAL OTHER FINANCING SOURCES/USES		20,228,256	883,624	21,111,880	697,233	21,809,113
NET INCREASE (DECREASE) IN FUND BALANCE						
		(2,942,495)	3,495,873	553,378	223,917	777,295
Beginning Fund Balance		3,573,064		630,569		1,183,947
Ending Fund Balance		630,569		1,183,947		1,961,243
Components of Fund Balance:						
b) Restricted		630,569		1,183,947		1,961,243
Unappropriated Fund Balance		0		0		0

	2020-21 Changes	2021-22 Changes
Federal Revenues		
ESSR Funding 20-21 (rsc 3210)	(2,596,139)	0
LLMF GEER 20-21 (rsc 3215)	(766,379)	
LLMF CRF 20-21 (rsc3220)	(6,239,260)	
Restart Grant (rsc 5654)		(1,074,200)
Title I Carryover - Deferred Revenue	(1,012,156)	0
Total Federal Revenues	(10,613,934)	(1,074,200)
Other State Revenues		
CTEIG Grant (rsc 6387)	(300,000)	
LLMF COVID-19 Funds (rsc 7388)	(206,757)	
LLMF Prop 98 (rsc 7420)	(965,335)	
Special Ed Revenue Impact due to Charters Leaving SELPA	0	0
Total State Revenues	(1,472,092)	0
Other Local Revenues		
Ending Tobacco Prevention Grant - Round 1	0	
Ending of Dell Foundation Grant (rsc 9133)	0	
Ending of Low Performing Student Grant (rsc 7510) - Ending 20-21	0	0
Total Local Revenues	0	0
Certificated Salaries		
ESSR Funding 20-21 (rsc 3210)	(627,000)	
LLMF CRF 20-21 (rsc3220)	(750,888)	
Restart Grant (rsc 5654)		(406,978)
Title I Carryover - Deferred Revenue	0	
Estimated Step/Column Increases Special Ed	191,900	195,776
Total Change in Certificated Salaries	(1,185,988)	(211,202)
Classified Salaries		
ESSR Funding 20-21 (rsc 3210)	(1,500)	
LLMF CRF 20-21 (rsc3220)	(67,225)	
Restart Grant (rsc 5654)		(10,368)
Estimated Step/Column Increases Special Ed	136,000	138,720
Total Change in Classified Salaries	67,275	128,352
Employee Benefits		
Special Ed Impact - Inc STRS Rates (16.15% 20-21), (16.00% 21-22), (18.10% 22-23)	(14,583)	(201,017)
Special Ed Impact - Inc PERS Rates (20.70% 20-21), (23.00% 21-22), (26.30% 22-23)	156,756	183,716
ESSR Funding 20-21 (rsc 3210)	(311,465)	
LLMF CRF 20-21 (rsc3220)	(247,428)	
Restart Grant (rsc 5654)		(168,756)
Estimated Step/Column Increases Special Ed - Certificated	43,285	48,231
Estimated Step/Column Increases Special Ed - Classified	23,934	53,041
Total Change in Employee Benefits	(349,502)	(84,785)
Books and Supplies		
Increase in Special Ed costs	0	0
Restricted Lottery Carryover	0	
Site Donation Carryover	0	
Title I Carryover - Deferred Revenue (rsc 3010)	(325,686)	
ASES Carryover (rsc 6010)	(119,880)	
CTEIG Grant (rsc 6387)	(432,281)	
Strong Workforce Grant Carryover (rsc 6388)	(510,872)	
Low Performing Student Grant (rsc 7510) Carryover & Grant Ending 20-21	(574,139)	
ESSR Funding 20-21 (rsc 3210)	(380,500)	
LLMF GEER 20-21 (rsc 3215)	(726,379)	
LLMF CRF 20-21 (rsc3220)	(3,543,366)	
LLMF COVID-19 Funds (rsc 7388)	(206,757)	
LLMF Prop 98 (rsc 7420)	(915,335)	
Donations Carryover (rsc 9024)	(300,000)	
Total Change in Books and Supplies	(8,035,195)	0
Services, Other Operating Expenses		
Routine Restricted Maintenance Carryover	0	0
Restricted Lottery Carryover	(787,897)	
ESSR Funding 20-21 (rsc 3210)	(1,150,674)	
LLMF CRF 20-21 (rsc3220)	(1,414,486)	
Title I Carryover - Deferred Revenue (rsc 3010)	(686,470)	
Title II Carryover - Deferred Revenue (rsc 4124)	(137,845)	
21st Century After School Program Carryover (rsc 4214)	(98,940)	
Title IV Carryover - Deferred Revenue (rsc 4127)	(274,807)	
Restart Grant (rsc 5654)		(435,292)
Donations Carryover (rsc 9024)	(393,143)	

Increase in SELPA billback for regional services	0	0
Increase/(Decrease) in RRMA Expenditures due to 3% Requirement	(15,604)	2,043
BTSA Support Services	0	0
Total Change in Services, Other Oper. Expenses	(4,959,866)	(433,249)
Capital Outlay		
CTEIG Grant (rsc 6387)	0	
LLMF CRF 20-21 (rsc3220)	(20,000)	
Total Change in Capital Outlay	(20,000)	0
Other Outgo		
COPS Debt Schedule	0	
Total Change in Other Outgo	0	0
Indirect Costs		
ESSR Funding 20-21 (rsc 3210)	(125,000)	
LLMF GEER 20-21 (rsc 3215)	(40,000)	
Restart Grant (rsc 5654)		(52,806)
LLMF Prop 98 (rsc 7420)	(50,000)	
Total Direct Support/Indirect Costs	(215,000)	0
OTHER FINANCING SOURCES/USES		
Interfund Transfers		
a) In		
b) Out		
Other Sources/Uses		
a) Sources		
b) Uses		
Contributions to Restricted Programs		
Special Ed contribution for supplies/services	0	0
Special Ed contribution for step and column & compensation increase	496,061	423,485
Routine Restricted to 3% requirement	(188,126)	40,488
Special Ed blended program at Secondary Schools	(200,000)	0
Add back One-time Savings in Special Ed Program	500,000	0
New Special Ed Allocation Model (1st Year Implementation 2018-19)	172,341	172,341
BCOE Special Ed Billback	103,348	60,919
Total Change in Contributions	883,624	697,233
TOTAL CHANGES IN OTHER FINANCING SOURCES	883,624	697,233

**Chico Unified School District
2020-21 2nd Interim Budget**

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION

		2020-21 2nd Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	113,801,423	4,254,360	118,055,783	(4,755,902)	113,299,881
Federal Sources	8100-8299	20,267,347	(10,613,934)	9,653,413	(1,074,200)	8,579,213
Other State Revenues	8300-8599	15,058,247	(1,563,194)	13,495,053	(26,349)	13,468,703
Other Local Revenues	8600-8799	11,350,713	(400,000)	10,950,713	0	10,950,713
TOTAL REVENUES		160,477,730	(8,322,768)	152,154,962	(5,856,451)	146,298,510
EXPENDITURES						
Certificated Salaries	1000-1999	62,715,909	(1,992,187)	60,723,722	(58,614)	60,665,108
Classified Salaries	2000-2999	22,933,818	603,337	23,537,155	309,610	23,846,765
Employee Benefits	3000-3999	45,585,768	(645,461)	44,940,307	1,477,579	46,417,887
Books and Supplies	4000-4999	13,301,039	(8,702,490)	4,598,549	5,000	4,603,549
Services, Other Operating Expenses	5000-5999	18,637,669	(5,132,202)	13,505,467	(258,969)	13,246,498
Capital Outlay	6000-6999	1,441,299	(435,685)	1,005,614	0	1,005,614
	7100-7299					
Other Outgo	7400-7499	1,459,002	0	1,459,002	0	1,459,002
Direct Support/Indirect Costs	7300-7399	(292,599)	(240,000)	(532,599)	(25,000)	(557,599)
Additional LCAP Services		0	0	0	0	0
TOTAL EXPENDITURES		165,781,905	(16,544,688)	149,237,217	1,449,606	150,686,823
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(5,304,175)	8,221,920	2,917,745	(7,306,057)	(4,388,312)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,087,750	93,295	3,181,045	95,000	3,276,045
b) Out	7610-7629	(468,570)	(500,000)	(968,570)	(100,000)	(1,068,570)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	500,000	500,000	0	500,000
TOTAL OTHER FINANCING SOURCES/USES		2,619,180	93,295	2,712,475	(5,000)	2,707,475
NET INCREASE (DECREASE) IN FUND BALANCE						
		(2,684,995)	8,315,215	5,630,220	(7,311,057)	(1,680,837)
Beginning Fund Balance		32,357,331		29,672,336		35,302,556
Ending Fund Balance		29,672,336		35,302,556		33,621,719
Components of Fund Balance:						
a) Nonspendable						
	Revolving Cash	25,200		25,200		25,200
	Stores	137,936		137,936		137,936
	Prepaid Expenditures	885,467		885,467		885,467
b) Restricted						
		630,569		1,183,947		1,961,243
c) Committed						
		0		0		0
d) Assigned						
	Additional 2% Reserves per Board Policy	3,325,010		3,004,116		3035108
	Board Reserve - 2018-19 One-time Funds	1,798,313		1,798,313		1,798,313
	ERATE Carryover	455,992		0		0
	15-16 One-time Funds Carryover	0		0		0
	17-18 One-time Funds Carryover	0		1,706,336		1,706,336
	19-20 One-time Funds Carryover	1,706,336		0		0
	Temp Education Impact Aid (EIA)	0		0		0
	Fair Market Value of Cash	428,691		0		0
	Site Allocations Carryover	56,060		0		0
e) Unassigned/Unappropriated						
	3% Required Reserve	4,987,514		4,506,174		4,552,662
Unappropriated Fund Balance		15,235,248		22,055,067		19,519,454

Second 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	4,092.00	0.00	0.00	(292,599.00)				
Other Sources/Uses Detail					3,087,750.00	468,570.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	56,105.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,092.00)	236,494.00	0.00				
Other Sources/Uses Detail					468,570.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	87,750.00		
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	3,000,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	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	4,092.00	(4,092.00)	292,599.00	(292,599.00)	3,556,320.00	3,556,320.00		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)	District Regular	11,830.15	11,830.15	
	Charter School	0.00	0.00	
	Total ADA	11,830.15	11,830.15	0.0%
1st Subsequent Year (2021-22)	District Regular	11,830.15	11,830.15	
	Charter School			
	Total ADA	11,830.15	11,830.15	0.0%
2nd Subsequent Year (2022-23)	District Regular	11,072.47	11,179.42	
	Charter School			
	Total ADA	11,072.47	11,179.42	1.0%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	11,954	11,911		
Charter School				
Total Enrollment	11,954	11,911	-0.4%	Met
1st Subsequent Year (2021-22)				
District Regular	11,752	11,706		
Charter School				
Total Enrollment	11,752	11,706	-0.4%	Met
2nd Subsequent Year (2022-23)				
District Regular	11,594	11,509		
Charter School				
Total Enrollment	11,594	11,509	-0.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	11,680	12,201	
Charter School			
Total ADA/Enrollment	11,680	12,201	95.7%
Second Prior Year (2018-19)			
District Regular	11,809	12,242	
Charter School			
Total ADA/Enrollment	11,809	12,242	96.5%
First Prior Year (2019-20)			
District Regular	11,830	12,362	
Charter School			
Total ADA/Enrollment	11,830	12,362	95.7%
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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	11,375	11,911		
Charter School	0			
Total ADA/Enrollment	11,375	11,911	95.5%	Met
1st Subsequent Year (2021-22)				
District Regular	11,179	11,706		
Charter School				
Total ADA/Enrollment	11,179	11,706	95.5%	Met
2nd Subsequent Year (2022-23)				
District Regular	10,991	11,509		
Charter School				
Total ADA/Enrollment	10,991	11,509	95.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	118,676,148.00		
1st Subsequent Year (2021-22)	118,569,779.00	123,024,605.00	3.8%	Not Met
2nd Subsequent Year (2022-23)	113,083,261.00	118,268,703.00	4.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Governor's 2021-22 budget proposal issued in January included COLA increases in 21-22 and 22-23 that were not planned for at 1st Interim.

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)	80,283,399.21	90,829,815.36	88.4%
Second Prior Year (2018-19)	86,759,714.59	96,074,362.88	90.3%
First Prior Year (2019-20)	89,924,254.00	98,812,848.00	91.0%
Historical Average Ratio:			89.9%

	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):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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)	89,041,414.00	99,881,867.00	89.1%	Met
1st Subsequent Year (2021-22)	88,475,318.00	98,035,455.00	90.2%	Met
2nd Subsequent Year (2022-23)	90,371,527.00	100,085,944.00	90.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	20,096,353.00	20,267,347.00	0.9%	No
1st Subsequent Year (2021-22)	9,482,419.00	9,653,413.00	1.8%	No
2nd Subsequent Year (2022-23)	8,408,219.00	8,579,213.00	2.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	15,040,679.00	15,058,247.00	0.1%	No
1st Subsequent Year (2021-22)	13,541,612.00	13,495,053.00	-0.3%	No
2nd Subsequent Year (2022-23)	13,520,483.00	13,468,703.00	-0.4%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	11,372,598.00	11,350,713.00	-0.2%	No
1st Subsequent Year (2021-22)	10,972,598.00	10,950,713.00	-0.2%	No
2nd Subsequent Year (2022-23)	10,972,598.00	10,950,713.00	-0.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	13,854,912.00	13,301,039.00	-4.0%	No
1st Subsequent Year (2021-22)	5,136,046.00	4,598,549.00	-10.5%	Yes
2nd Subsequent Year (2022-23)	5,141,046.00	4,603,549.00	-10.5%	Yes

Explanation:
(required if Yes)

Equipment budget in Special Education (resc 6500) was reduced based on revised estimates at 2nd Interim.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	18,188,564.00	18,637,669.00	2.5%	No
1st Subsequent Year (2021-22)	13,039,426.00	13,505,467.00	3.6%	No
2nd Subsequent Year (2022-23)	12,777,957.00	13,246,498.00	3.7%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	46,509,630.00	46,676,307.00	0.4%	Met
1st Subsequent Year (2021-22)	33,996,629.00	34,099,179.00	0.3%	Met
2nd Subsequent Year (2022-23)	32,901,300.00	32,998,629.00	0.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	32,043,476.00	31,938,708.00	-0.3%	Met
1st Subsequent Year (2021-22)	18,175,472.00	18,104,016.00	-0.4%	Met
2nd Subsequent Year (2022-23)	17,919,003.00	17,850,047.00	-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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,675,429.00	4,503,153.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,853,081.00	

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

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

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

CUSD calculates the RRMA contribution less the STRS On-behalf amount in resc 7690. Without the STRS On-behalf exclusion, the calculation amount would have been \$4,676,377 which meets the minimum contribution requirement.

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)	12.2%	17.7%	15.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.1%	5.9%	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)	257,500.00	100,350,437.00	N/A	Met
1st Subsequent Year (2021-22)	5,076,841.00	99,004,025.00	N/A	Met
2nd Subsequent Year (2022-23)	(2,458,132.00)	101,154,514.00	2.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending in 2022-23 due to end of "hold harmless" prior year ADA use (2019-20)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	29,672,336.00	Met
1st Subsequent Year (2021-22)	35,302,556.00	Met
2nd Subsequent Year (2022-23)	33,621,719.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	13,083,801.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,375	11,179	10,991
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	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		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	166,250,475.00	150,205,787.00	151,755,393.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	166,250,475.00	150,205,787.00	151,755,393.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,987,514.25	4,506,173.61	4,552,661.79
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)	4,987,514.25	4,506,173.61	4,552,661.79

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,987,514.00	4,506,174.00	4,552,662.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	15,235,248.00	22,055,067.00	19,519,454.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	20,222,762.00	26,561,241.00	24,072,116.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.16%	17.68%	15.86%
District's Reserve Standard (Section 10B, Line 7):	4,987,514.25	4,506,173.61	4,552,661.79
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(21,110,266.00)	(20,236,709.00)	-4.1%	(873,557.00)	Met
1st Subsequent Year (2021-22)	(21,463,030.00)	(20,611,880.00)	-4.0%	(851,150.00)	Met
2nd Subsequent Year (2022-23)	(22,154,676.00)	(21,309,113.00)	-3.8%	(845,563.00)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	3,087,750.00	3,087,750.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	3,181,045.00	3,181,045.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	3,276,045.00	3,276,045.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	469,904.00	468,570.00	-0.3%	(1,334.00)	Met
1st Subsequent Year (2021-22)	969,904.00	968,570.00	-0.1%	(1,334.00)	Met
2nd Subsequent Year (2022-23)	1,069,904.00	1,068,570.00	-0.1%	(1,334.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	Property Taxes	Funds 51,52,58,59. Obj. Code 7439	162,490,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund, LCFF	Fond 01. Obj. Code 7439	766,502

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

CEC 0% Interest Loan (Solar)	7	General Fund, LCFF	Fund 01. Obj. Code 7439	1,602,536
Bus Replacement Loan (8 buses)	5	General Fund, LCFF	Fund 01. Obj. Code 7439	401,903
TOTAL:				165,260,941

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	11,771,135	12,281,900	14,272,824	13,691,810
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CEC 0% Interest Loan (Solar)	246,544	246,544	246,544	246,544
Bus Replacement Loan (8 buses)	96,771	96,771	96,771	96,771
Total Annual Payments:	12,114,450	12,625,215	14,616,139	14,035,125
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	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)

Increases in annual debt payments related to bond repayment schedules in funds 51,52,58,59,60,62 which will be paid from property taxes.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

--

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	32,867,442.00	32,867,442.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	32,867,442.00	32,867,442.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Oct 28, 2019	Oct 28, 2019

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	2,635,531.00	2,635,531.00
1st Subsequent Year (2021-22)	2,635,531.00	2,635,531.00
2nd Subsequent Year (2022-23)	2,635,531.00	2,635,531.00
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)	2,524,580.00	2,455,204.00
1st Subsequent Year (2021-22)	2,549,580.00	2,549,580.00
2nd Subsequent Year (2022-23)	2,574,580.00	2,574,580.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	2,635,531.00	2,635,531.00
1st Subsequent Year (2021-22)	2,635,531.00	2,635,531.00
2nd Subsequent Year (2022-23)	2,635,531.00	2,635,531.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	1,192	1,192
1st Subsequent Year (2021-22)	1,192	1,192
2nd Subsequent Year (2022-23)	1,192	1,192

4. Comments:

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

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

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

No

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

n/a

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

n/a

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	694.0	708.6	685.6	679.6

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

762,670

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
9,998,410	9,998,410	9,998,410
97.0%	97.0%	97.0%
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,122,776	1,158,201	1,136,385
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	592.2	568.4	570.4	572.4

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

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

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5,285,444	5,285,444	5,285,444
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
401,783	404,037	417,478
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
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	83.6	84.6	86.6	86.6

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	996,352	996,352	996,352
3. Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	0	0
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SACS2020ALL Financial Reporting Software - 2020.2.0
2/23/2021 10:21:42 AM

04-61424-0000000

Second Interim
2020-21 Projected Totals
Technical Review Checks

Chico Unified

Butte County

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

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

IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	VALUE
FD	RS	PY	GO	FN - OB		
13	5316	0	0000	3700-5710	5316	160,023.00
Explanation: The state has not updated the SACS software for rsc code 5316 (CARES Act)						
13	5316	0	0000	3700-8220	5316	160,023.00
13	5316	0	0000	0000-979Z	5316	0.00
13	5316	0	0000	0000-9740	5316	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN - OB			
13	5316	0	0000	0000-9740	13	5316	0.00
13	5316	0	0000	0000-979Z	13	5316	0.00
13	5316	0	0000	3700-5710	13	5316	160,023.00
13	5316	0	0000	3700-8220	13	5316	160,023.00
Explanation: The state has not updated the SACS software to include rsc code 5316 (CARES Act)							

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN - OB			
13	5316	0	0000	3700-8220	5316	8220	160,023.00

Explanation: The state has not updated the SACS software to include rsc code 5316 (CARES Act)

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01	3220	0	0000	0000	9791	3220	9791	-195,867.00
----	------	---	------	------	------	------	------	-------------

Explanation: Recording negative carryover in ESSER I funds per CDE direction.

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
------	----------	--------	-------

13	0000	8660	-8,000.00
----	------	------	-----------

Explanation: Negative interest earned in Nutrition Services program due to delays in federal and state reimbursement payments.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

Checks Completed.