

G = General Ledger Data; S = Supplemental Data

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

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2020

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

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kevin J. 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 budget adoption.		X

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	104,221,403.00	113,872,514.00	18,568,588.00	113,707,326.00	(165,188.00)	-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	0.00	2,260,867.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,203,839.00	1,203,839.00	246,709.88	1,592,065.00	388,226.00	32.2%
5) TOTAL, REVENUES			107,721,503.00	117,337,220.00	18,815,297.88	117,560,258.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	45,812,442.00	48,346,989.00	12,999,998.70	47,739,115.00	607,874.00	1.3%
2) Classified Salaries		2000-2999	14,448,976.00	13,997,899.00	3,651,884.64	13,869,530.00	128,369.00	0.9%
3) Employee Benefits		3000-3999	28,627,641.00	28,173,717.00	7,720,676.24	28,219,393.00	(45,676.00)	-0.2%
4) Books and Supplies		4000-4999	3,362,915.00	3,421,905.00	524,433.49	3,986,095.00	(564,190.00)	-16.5%
5) Services and Other Operating Expenditures		5000-5999	8,341,914.00	8,291,914.00	3,526,661.22	8,421,403.00	(129,489.00)	-1.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	415,685.00	(415,685.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	577,688.00	577,688.00	78,406.00	577,688.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,507,755.00)	(2,545,627.00)	(427,896.00)	(2,691,204.00)	145,577.00	-5.7%
9) TOTAL, EXPENDITURES			98,663,821.00	100,264,485.00	28,074,164.29	100,537,705.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,057,682.00	17,072,735.00	(9,258,866.41)	17,022,553.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,089,250.00	3,089,250.00	0.00	3,087,750.00	(1,500.00)	0.0%
b) Transfers Out		7600-7629	501,989.00	501,989.00	0.00	469,904.00	32,085.00	6.4%
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)	(21,611,494.00)	0.00	(21,101,813.00)	509,681.00	-2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,291,619.00)	(19,024,233.00)	0.00	(18,483,967.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,233,937.00)	(1,951,498.00)	(9,258,866.41)	(1,461,414.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,103,341.00	25,103,341.00		28,784,267.00	3,680,926.00	14.7%
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	25,103,341.00		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	25,103,341.00		28,784,267.00		
2) Ending Balance, June 30 (E + F1e)			15,869,404.00	23,151,843.00		27,322,853.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	131,014.00	131,014.00		137,936.00		
Prepaid Items		9713	581,229.00	581,229.00		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	8,464,396.00		9,886,681.00		
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		3,106,913.00				
Board Reserve 18-19 One-time Funds	0000	9780		1,798,313.00				
ERATE	0000	9780		429,780.00				
19-20 One-time Funds Carryover	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		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,675,429.00	4,675,429.00		5,020,208.00		
Unassigned/Unappropriated Amount		9790	1,992,136.00	9,274,575.00		11,367,361.00		

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<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	48,656,782.00	63,615,200.00	14,155,432.00	50,590,523.00	(13,024,677.00)	-20.5%
Education Protection Account State Aid - Current Year		8012	15,033,084.00	10,168,786.00	5,712,193.00	22,073,695.00	11,904,909.00	117.1%
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	773,015.00	0.00	780,745.00	7,730.00	1.0%
Timber Yield Tax		8022	2,626.00	2,626.00	0.00	4,665.00	2,039.00	77.6%
Other Subventions/In-Lieu Taxes		8029	18,371.00	18,371.00	0.00	18,738.00	367.00	2.0%
County & District Taxes								
Secured Roll Taxes		8041	39,711,929.00	39,711,929.00	0.00	42,517,895.00	2,805,966.00	7.1%
Unsecured Roll Taxes		8042	3,224,292.00	3,224,292.00	0.00	3,215,723.00	(8,569.00)	-0.3%
Prior Years' Taxes		8043	99,016.00	99,016.00	0.00	88,396.00	(10,620.00)	-10.7%
Supplemental Taxes		8044	564,215.00	564,216.00	0.00	676,347.00	112,131.00	19.9%
Education Revenue Augmentation Fund (ERAF)		8045	(9,805,063.00)	(9,805,063.00)	0.00	(13,163,924.00)	(3,358,861.00)	34.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,468,948.00	10,468,948.00	0.00	11,873,345.00	1,404,397.00	13.4%
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	118,841,336.00	19,867,625.00	118,676,148.00	(165,188.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,525,812.00)	(4,968,822.00)	(1,299,037.00)	(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	113,872,514.00	18,568,588.00	113,707,326.00	(165,188.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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						

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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%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	491,167.00	491,167.00	0.00	491,167.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,805,094.00	1,769,700.00	0.00	1,769,700.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,296,261.00	2,260,867.00	0.00	2,260,867.00	0.00	0.0%



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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	47,500.00	5,562.34	36,250.00	(11,250.00)	-23.7%
Interest		8660	275,000.00	275,000.00	111,361.05	325,000.00	50,000.00	18.2%
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	57,296.00	14,324.00	14,324.00	(42,972.00)	-75.0%
Transportation Fees From Individuals		8675	35,000.00	35,000.00	0.00	10,000.00	(25,000.00)	-71.4%
Interagency Services		8677	299,000.00	299,000.00	83,893.41	373,000.00	74,000.00	24.7%
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	490,043.00	31,569.08	833,491.00	343,448.00	70.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,203,839.00</b>	<b>1,203,839.00</b>	<b>246,709.88</b>	<b>1,592,065.00</b>	<b>388,226.00</b>	<b>32.2%</b>
<b>TOTAL, REVENUES</b>			<b>107,721,503.00</b>	<b>117,337,220.00</b>	<b>18,815,297.88</b>	<b>117,560,258.00</b>	<b>223,038.00</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	36,639,434.00	39,174,085.00	10,329,630.18	38,811,391.00	362,694.00	0.9%
Certificated Pupil Support Salaries		1200	3,416,806.00	3,409,203.00	1,019,309.57	3,427,338.00	(18,135.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,679,262.00	4,676,896.00	1,482,419.67	4,486,782.00	190,114.00	4.1%
Other Certificated Salaries		1900	1,076,940.00	1,086,805.00	168,639.28	1,013,604.00	73,201.00	6.7%
TOTAL, CERTIFICATED SALARIES			45,812,442.00	48,346,989.00	12,999,998.70	47,739,115.00	607,874.00	1.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,529,264.00	1,539,912.00	267,042.53	1,476,420.00	63,492.00	4.1%
Classified Support Salaries		2200	5,286,879.00	4,949,158.00	1,325,529.19	4,995,173.00	(46,015.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	1,006,354.00	1,006,354.00	333,071.35	1,006,354.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,868,567.00	4,759,794.00	1,426,341.66	4,702,099.00	57,695.00	1.2%
Other Classified Salaries		2900	1,757,912.00	1,742,681.00	299,899.91	1,689,484.00	53,197.00	3.1%
TOTAL, CLASSIFIED SALARIES			14,448,976.00	13,997,899.00	3,651,884.64	13,869,530.00	128,369.00	0.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,604,014.00	7,612,898.00	2,053,084.27	7,591,518.00	21,380.00	0.3%
PERS		3201-3202	2,873,269.00	2,873,916.00	780,810.01	2,852,483.00	21,433.00	0.7%
OASDI/Medicare/Alternative		3301-3302	1,867,105.00	1,817,498.00	485,558.61	1,813,540.00	3,958.00	0.2%
Health and Welfare Benefits		3401-3402	11,753,131.00	11,612,814.00	3,198,342.81	11,557,989.00	54,825.00	0.5%
Unemployment Insurance		3501-3502	31,983.00	31,596.00	8,487.62	31,887.00	(291.00)	-0.9%
Workers' Compensation		3601-3602	1,571,765.00	1,436,812.00	385,390.08	1,449,159.00	(12,347.00)	-0.9%
OPEB, Allocated		3701-3702	1,694,485.00	1,667,608.00	466,927.97	1,775,093.00	(107,485.00)	-6.4%
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	1,120,575.00	342,074.87	1,147,724.00	(27,149.00)	-2.4%
TOTAL, EMPLOYEE BENEFITS			28,627,641.00	28,173,717.00	7,720,676.24	28,219,393.00	(45,676.00)	-0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	78,550.00	137,540.00	22,778.92	152,540.00	(15,000.00)	-10.9%
Books and Other Reference Materials		4200	82,547.00	82,547.00	4,643.54	87,461.00	(4,914.00)	-6.0%
Materials and Supplies		4300	2,950,973.00	2,950,973.00	309,078.63	3,402,086.00	(451,113.00)	-15.3%
Noncapitalized Equipment		4400	250,845.00	250,845.00	187,932.40	344,008.00	(93,163.00)	-37.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,362,915.00	3,421,905.00	524,433.49	3,986,095.00	(564,190.00)	-16.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	156,636.00	156,636.00	6,053.98	185,013.00	(28,377.00)	-18.1%
Dues and Memberships		5300	32,023.00	32,023.00	29,898.24	36,060.00	(4,037.00)	-12.6%
Insurance		5400-5450	1,121,613.00	1,121,613.00	1,252,802.00	1,252,802.00	(131,189.00)	-11.7%
Operations and Housekeeping Services		5500	3,274,500.00	3,274,500.00	825,063.45	3,279,774.00	(5,274.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,450.00	250,450.00	94,933.89	285,520.00	(35,070.00)	-14.0%
Transfers of Direct Costs		5710	(64,365.00)	(64,365.00)	(16,725.80)	(66,912.00)	2,547.00	-4.0%
Transfers of Direct Costs - Interfund		5750	4,667.00	4,667.00	(1,029.14)	3,172.00	1,495.00	32.0%
Professional/Consulting Services and Operating Expenditures		5800	3,099,670.00	3,049,670.00	1,237,078.87	2,991,136.00	58,534.00	1.9%
Communications		5900	466,720.00	466,720.00	98,585.73	454,838.00	11,882.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,341,914.00	8,291,914.00	3,526,661.22	8,421,403.00	(129,489.00)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	415,685.00	(415,685.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	415,685.00	(415,685.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	234,373.00	234,373.00	78,406.00	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	0.00	327,435.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			577,688.00	577,688.00	78,406.00	577,688.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,154,842.00)	(2,192,714.00)	(373,758.00)	(2,358,978.00)	166,264.00	-7.6%
Transfers of Indirect Costs - Interfund		7350	(352,913.00)	(352,913.00)	(54,138.00)	(332,226.00)	(20,687.00)	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,507,755.00)	(2,545,627.00)	(427,896.00)	(2,691,204.00)	145,577.00	-5.7%
TOTAL, EXPENDITURES			98,663,821.00	100,264,485.00	28,074,164.29	100,537,705.00	(273,220.00)	-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 (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	3,000,000.00	3,000,000.00	0.00	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	89,250.00	0.00	87,750.00	(1,500.00)	-1.7%
(a) TOTAL, INTERFUND TRANSFERS IN			3,089,250.00	3,089,250.00	0.00	3,087,750.00	(1,500.00)	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	501,989.00	501,989.00	0.00	469,904.00	32,085.00	6.4%
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	501,989.00	0.00	469,904.00	32,085.00	6.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(20,878,880.00)	(21,611,494.00)	0.00	(21,110,266.00)	501,228.00	-2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	8,453.00	8,453.00	New
(e) TOTAL, CONTRIBUTIONS			(20,878,880.00)	(21,611,494.00)	0.00	(21,101,813.00)	509,681.00	-2.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(18,291,619.00)	(19,024,233.00)	0.00	(18,483,967.00)	540,266.00	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,221,676.00	20,227,315.00	10,082,479.21	20,096,353.00	(130,962.00)	-0.6%
3) Other State Revenue		8300-8599	15,111,697.00	16,773,254.00	1,769,636.71	12,779,812.00	(3,993,442.00)	-23.8%
4) Other Local Revenue		8600-8799	4,504,821.00	4,504,821.00	1,280,810.42	9,780,533.00	5,275,712.00	117.1%
5) TOTAL, REVENUES			32,838,194.00	41,505,390.00	13,132,926.34	42,656,698.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	15,942,232.00	13,136,986.00	4,122,684.01	14,792,997.00	(1,656,011.00)	-12.6%
2) Classified Salaries		2000-2999	9,794,354.00	10,041,826.00	2,608,959.84	9,825,875.00	215,951.00	2.2%
3) Employee Benefits		3000-3999	17,375,809.00	17,495,454.00	3,301,143.77	17,862,748.00	(367,294.00)	-2.1%
4) Books and Supplies		4000-4999	4,688,760.00	15,519,748.00	2,498,736.69	9,868,817.00	5,650,931.00	36.4%
5) Services and Other Operating Expenditures		5000-5999	5,668,933.00	5,737,311.00	2,108,244.04	9,767,161.00	(4,029,850.00)	-70.2%
6) Capital Outlay		6000-6999	319,977.00	592,977.00	62,159.25	1,107,881.00	(514,904.00)	-86.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	736,930.00	736,930.00	4,810.00	748,190.00	(11,260.00)	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,154,842.00	2,192,714.00	373,758.00	2,358,978.00	(166,264.00)	-7.6%
9) TOTAL, EXPENDITURES			56,681,837.00	65,453,946.00	15,080,495.60	66,332,647.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,843,643.00)	(23,948,556.00)	(1,947,569.26)	(23,675,949.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	20,878,880.00	21,611,494.00	0.00	21,101,813.00	(509,681.00)	-2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,878,880.00	21,611,494.00	0.00	21,101,813.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,964,763.00)	(2,337,062.00)	(1,947,569.26)	(2,574,136.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,248,326.00	3,248,326.00		3,573,064.00	324,738.00	10.0%
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	3,248,326.00		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	3,248,326.00		3,573,064.00		
2) Ending Balance, June 30 (E + F1e)			283,563.00	911,264.00		998,928.00		
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	911,264.00		998,928.00		
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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,915,495.00	2,915,495.00	0.00	2,163,830.00	(751,665.00)	-25.8%
Special Education Discretionary Grants		8182	278,368.00	278,368.00	0.00	303,854.00	25,486.00	9.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,793,756.00	3,793,756.00	817,864.14	4,010,634.00	216,878.00	5.7%
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	627,228.00	627,228.00	12,651.01	534,648.00	(92,580.00)	-14.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	2,625,914.00	29,775.00	0.00	0.00	(29,775.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	96,876.00	96,876.00	40,670.92	131,458.00	34,582.00	35.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	1,417,943.00	1,417,943.00	127,882.64	1,568,571.00	150,628.00	10.6%
Career and Technical Education	3500-3599	8290	89,034.00	89,034.00	0.00	98,927.00	9,893.00	11.1%
All Other Federal Revenue	All Other	8290	1,377,062.00	10,978,840.00	9,083,410.50	11,284,431.00	305,591.00	2.8%
TOTAL, FEDERAL REVENUE			13,221,676.00	20,227,315.00	10,082,479.21	20,096,353.00	(130,962.00)	-0.6%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	4,338,610.00	4,338,610.00	0.00	0.00	(4,338,610.00)	-100.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	637,092.00	578,102.00	0.00	578,102.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,100,094.00	1,273,661.00	7,645.36	1,245,508.00	(28,153.00)	-2.2%
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	412,710.00	398,698.96	432,281.00	19,571.00	4.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,218,591.00	1,164,277.00	0.00	1,275,691.00	111,414.00	9.6%
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	8,970,894.00	1,337,042.39	9,213,230.00	242,336.00	2.7%
TOTAL, OTHER STATE REVENUE			15,111,697.00	16,773,254.00	1,769,636.71	12,779,812.00	(3,993,442.00)	-23.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,500.00	7,500.00	0.00	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	249,449.00	18,504.42	230,969.00	(18,480.00)	-7.4%
Tuition		8710	663,378.00	663,378.00	0.00	540,725.00	(122,653.00)	-18.5%
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	3,584,494.00	1,262,306.00	9,001,339.00	5,416,845.00	151.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,504,821.00</b>	<b>4,504,821.00</b>	<b>1,280,810.42</b>	<b>9,780,533.00</b>	<b>5,275,712.00</b>	<b>117.1%</b>
<b>TOTAL, REVENUES</b>			<b>32,838,194.00</b>	<b>41,505,390.00</b>	<b>13,132,926.34</b>	<b>42,656,698.00</b>	<b>1,151,308.00</b>	<b>2.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	12,616,689.00	9,810,735.00	3,147,552.84	11,379,896.00	(1,569,161.00)	-16.0%
Certificated Pupil Support Salaries		1200	2,484,452.00	2,486,614.00	635,759.60	2,453,038.00	33,576.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	696,653.00	733,350.00	292,205.65	800,489.00	(67,139.00)	-9.2%
Other Certificated Salaries		1900	144,438.00	106,287.00	47,165.92	159,574.00	(53,287.00)	-50.1%
TOTAL, CERTIFICATED SALARIES			15,942,232.00	13,136,986.00	4,122,684.01	14,792,997.00	(1,656,011.00)	-12.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	6,947,537.00	7,161,039.00	1,752,494.63	6,995,597.00	165,442.00	2.3%
Classified Support Salaries		2200	1,844,978.00	1,861,084.00	550,570.34	1,790,646.00	70,438.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	298,876.00	298,876.00	99,625.20	298,876.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	307,819.00	323,965.00	104,778.92	325,957.00	(1,992.00)	-0.6%
Other Classified Salaries		2900	395,144.00	396,862.00	101,490.75	414,799.00	(17,937.00)	-4.5%
TOTAL, CLASSIFIED SALARIES			9,794,354.00	10,041,826.00	2,608,959.84	9,825,875.00	215,951.00	2.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,795,486.00	7,774,613.00	590,494.05	7,964,476.00	(189,863.00)	-2.4%
PERS		3201-3202	2,090,098.00	2,159,459.00	601,381.30	2,165,251.00	(5,792.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	1,004,337.00	1,015,922.00	281,157.13	1,026,103.00	(10,181.00)	-1.0%
Health and Welfare Benefits		3401-3402	4,876,518.00	4,965,085.00	1,357,375.37	5,027,246.00	(62,161.00)	-1.3%
Unemployment Insurance		3501-3502	11,780.00	11,802.00	3,424.27	12,997.00	(1,195.00)	-10.1%
Workers' Compensation		3601-3602	578,922.00	547,212.00	155,330.17	570,017.00	(22,805.00)	-4.2%
OPEB, Allocated		3701-3702	601,801.00	611,650.00	187,498.04	663,801.00	(52,151.00)	-8.5%
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	409,711.00	124,483.44	432,857.00	(23,146.00)	-5.6%
TOTAL, EMPLOYEE BENEFITS			17,375,809.00	17,495,454.00	3,301,143.77	17,862,748.00	(367,294.00)	-2.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,400,000.00	1,341,010.00	461,085.87	600,373.00	740,637.00	55.2%
Books and Other Reference Materials		4200	3,758.00	3,758.00	1,509.17	33,919.00	(30,161.00)	-802.6%
Materials and Supplies		4300	2,766,382.00	13,642,360.00	825,836.96	5,881,210.00	7,761,150.00	56.9%
Noncapitalized Equipment		4400	518,620.00	532,620.00	1,210,304.69	3,353,315.00	(2,820,695.00)	-529.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,688,760.00	15,519,748.00	2,498,736.69	9,868,817.00	5,650,931.00	36.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500,267.00	503,137.00	9,345.79	508,787.00	(5,650.00)	-1.1%
Dues and Memberships		5300	3,000.00	3,000.00	507.98	2,500.00	500.00	16.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,800.00	5,800.00	1,531.72	6,500.00	(700.00)	-12.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	149,060.00	149,060.00	41,348.64	167,363.00	(18,303.00)	-12.3%
Transfers of Direct Costs		5710	64,365.00	64,365.00	16,725.80	66,912.00	(2,547.00)	-4.0%
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	4,930,281.00	4,995,789.00	2,031,878.15	8,996,507.00	(4,000,718.00)	-80.1%
Communications		5900	16,160.00	16,160.00	6,905.96	18,592.00	(2,432.00)	-15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,668,933.00	5,737,311.00	2,108,244.04	9,767,161.00	(4,029,850.00)	-70.2%

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<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	894.14	100,000.00	(100,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	273,000.00	64,245.68	353,000.00	(80,000.00)	-29.3%
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	319,977.00	(2,980.57)	654,881.00	(334,904.00)	-104.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			319,977.00	592,977.00	62,159.25	1,107,881.00	(514,904.00)	-86.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	736,930.00	736,930.00	4,810.00	748,190.00	(11,260.00)	-1.5%
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	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	736,930.00	4,810.00	748,190.00	(11,260.00)	-1.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,154,842.00	2,192,714.00	373,758.00	2,358,978.00	(166,264.00)	-7.6%
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	2,192,714.00	373,758.00	2,358,978.00	(166,264.00)	-7.6%
TOTAL, EXPENDITURES			56,681,837.00	65,453,946.00	15,080,495.60	66,332,647.00	(878,701.00)	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	20,878,880.00	21,611,494.00	0.00	21,110,266.00	(501,228.00)	-2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(8,453.00)	(8,453.00)	New
(e) TOTAL, CONTRIBUTIONS			20,878,880.00	21,611,494.00	0.00	21,101,813.00	(509,681.00)	-2.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			20,878,880.00	21,611,494.00	0.00	21,101,813.00	509,681.00	-2.4%

2020-21 First Interim  
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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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	104,221,403.00	113,872,514.00	18,568,588.00	113,707,326.00	(165,188.00)	-0.1%
2) Federal Revenue		8100-8299	13,221,676.00	20,227,315.00	10,082,479.21	20,096,353.00	(130,962.00)	-0.6%
3) Other State Revenue		8300-8599	17,407,958.00	19,034,121.00	1,769,636.71	15,040,679.00	(3,993,442.00)	-21.0%
4) Other Local Revenue		8600-8799	5,708,660.00	5,708,660.00	1,527,520.30	11,372,598.00	5,663,938.00	99.2%
5) TOTAL, REVENUES			140,559,697.00	158,842,610.00	31,948,224.22	160,216,956.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	61,754,674.00	61,483,975.00	17,122,682.71	62,532,112.00	(1,048,137.00)	-1.7%
2) Classified Salaries		2000-2999	24,243,330.00	24,039,725.00	6,260,844.48	23,695,405.00	344,320.00	1.4%
3) Employee Benefits		3000-3999	46,003,450.00	45,669,171.00	11,021,820.01	46,082,141.00	(412,970.00)	-0.9%
4) Books and Supplies		4000-4999	8,051,675.00	18,941,653.00	3,023,170.18	13,854,912.00	5,086,741.00	26.9%
5) Services and Other Operating Expenditures		5000-5999	14,010,847.00	14,029,225.00	5,634,905.26	18,188,564.00	(4,159,339.00)	-29.6%
6) Capital Outlay		6000-6999	319,977.00	592,977.00	62,159.25	1,523,566.00	(930,589.00)	-156.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,314,618.00	1,314,618.00	83,216.00	1,325,878.00	(11,260.00)	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(352,913.00)	(352,913.00)	(54,138.00)	(332,226.00)	(20,687.00)	5.9%
9) TOTAL, EXPENDITURES			155,345,658.00	165,718,431.00	43,154,659.89	166,870,352.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,785,961.00)	(6,875,821.00)	(11,206,435.67)	(6,653,396.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,089,250.00	3,089,250.00	0.00	3,087,750.00	(1,500.00)	0.0%
b) Transfers Out		7600-7629	501,989.00	501,989.00	0.00	469,904.00	32,085.00	6.4%
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	2,587,261.00	0.00	2,617,846.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,198,700.00)	(4,288,560.00)	(11,206,435.67)	(4,035,550.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,351,667.00	28,351,667.00		32,357,331.00	4,005,664.00	14.1%
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	28,351,667.00		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	28,351,667.00		32,357,331.00		
2) Ending Balance, June 30 (E + F1e)			16,152,967.00	24,063,107.00		28,321,781.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	131,014.00	131,014.00		137,936.00		
Prepaid Items		9713	581,229.00	581,229.00		885,467.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	283,563.00	911,264.00		998,928.00		
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	8,464,396.00		9,886,681.00		
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		3,106,913.00				
Board Reserve 18-19 One-time Funds	0000	9780		1,798,313.00				
ERATE	0000	9780		429,780.00				
19-20 One-time Funds Carryover	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		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,675,429.00	4,675,429.00		5,020,208.00		
Unassigned/Unappropriated Amount		9790	1,992,136.00	9,274,575.00		11,367,361.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	48,656,782.00	63,615,200.00	14,155,432.00	50,590,523.00	(13,024,677.00)	-20.5%
Education Protection Account State Aid - Current Year		8012	15,033,084.00	10,168,786.00	5,712,193.00	22,073,695.00	11,904,909.00	117.1%
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	773,015.00	0.00	780,745.00	7,730.00	1.0%
Timber Yield Tax		8022	2,626.00	2,626.00	0.00	4,665.00	2,039.00	77.6%
Other Subventions/In-Lieu Taxes		8029	18,371.00	18,371.00	0.00	18,738.00	367.00	2.0%
County & District Taxes								
Secured Roll Taxes		8041	39,711,929.00	39,711,929.00	0.00	42,517,895.00	2,805,966.00	7.1%
Unsecured Roll Taxes		8042	3,224,292.00	3,224,292.00	0.00	3,215,723.00	(8,569.00)	-0.3%
Prior Years' Taxes		8043	99,016.00	99,016.00	0.00	88,396.00	(10,620.00)	-10.7%
Supplemental Taxes		8044	564,215.00	564,216.00	0.00	676,347.00	112,131.00	19.9%
Education Revenue Augmentation Fund (ERAF)		8045	(9,805,063.00)	(9,805,063.00)	0.00	(13,163,924.00)	(3,358,861.00)	34.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,468,948.00	10,468,948.00	0.00	11,873,345.00	1,404,397.00	13.4%
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	118,841,336.00	19,867,625.00	118,676,148.00	(165,188.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,525,812.00)	(4,968,822.00)	(1,299,037.00)	(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	113,872,514.00	18,568,588.00	113,707,326.00	(165,188.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,915,495.00	2,915,495.00	0.00	2,163,830.00	(751,665.00)	-25.8%
Special Education Discretionary Grants		8182	278,368.00	278,368.00	0.00	303,854.00	25,486.00	9.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,793,756.00	3,793,756.00	817,864.14	4,010,634.00	216,878.00	5.7%
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	627,328.00	627,228.00	12,651.01	534,648.00	(92,580.00)	-14.8%

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Title III, Part A, Immigrant Student Program	4201	8290	2,625,914.00	29,775.00	0.00	0.00	(29,775.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	96,876.00	96,876.00	40,670.92	131,458.00	34,582.00	35.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	1,417,943.00	1,417,943.00	127,882.64	1,568,571.00	150,628.00	10.6%
Career and Technical Education	3500-3599	8290	89,034.00	89,034.00	0.00	98,927.00	9,893.00	11.1%
All Other Federal Revenue	All Other	8290	1,377,062.00	10,978,840.00	9,083,410.50	11,284,431.00	305,591.00	2.8%
TOTAL, FEDERAL REVENUE			13,221,676.00	20,227,315.00	10,082,479.21	20,096,353.00	(130,962.00)	-0.6%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	4,338,610.00	4,338,610.00	0.00	0.00	(4,338,610.00)	-100.0%
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	0.00	491,167.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,442,186.00	2,347,802.00	0.00	2,347,802.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,100,094.00	1,273,661.00	7,645.36	1,245,508.00	(28,153.00)	-2.2%
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	412,710.00	398,698.96	432,281.00	19,571.00	4.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,218,591.00	1,164,277.00	0.00	1,275,691.00	111,414.00	9.6%
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	8,970,894.00	1,337,042.39	9,213,230.00	242,336.00	2.7%
TOTAL, OTHER STATE REVENUE			17,407,958.00	19,034,121.00	1,769,636.71	15,040,679.00	(3,993,442.00)	-21.0%



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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	47,500.00	5,562.34	36,250.00	(11,250.00)	-23.7%
Interest		8660	275,000.00	275,000.00	111,361.05	325,000.00	50,000.00	18.2%
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	57,296.00	14,324.00	14,324.00	(42,972.00)	-75.0%
Transportation Fees From Individuals		8675	35,000.00	35,000.00	0.00	10,000.00	(25,000.00)	-71.4%
Interagency Services		8677	299,000.00	299,000.00	83,893.41	373,000.00	74,000.00	24.7%
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	0.00	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	739,492.00	50,073.50	1,064,460.00	324,968.00	43.9%
Tuition		8710	663,378.00	663,378.00	0.00	540,725.00	(122,653.00)	-18.5%
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	3,584,494.00	1,262,306.00	9,001,339.00	5,416,845.00	151.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,708,660.00</b>	<b>5,708,660.00</b>	<b>1,527,520.30</b>	<b>11,372,598.00</b>	<b>5,663,938.00</b>	<b>99.2%</b>
<b>TOTAL, REVENUES</b>			<b>140,559,697.00</b>	<b>158,842,610.00</b>	<b>31,948,224.22</b>	<b>160,216,956.00</b>	<b>1,374,346.00</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	49,256,123.00	48,984,820.00	13,477,183.02	50,191,287.00	(1,206,467.00)	-2.5%
Certificated Pupil Support Salaries		1200	5,901,258.00	5,895,817.00	1,655,069.17	5,880,376.00	15,441.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,375,915.00	5,410,246.00	1,774,625.32	5,287,271.00	122,975.00	2.3%
Other Certificated Salaries		1900	1,221,378.00	1,193,092.00	215,805.20	1,173,178.00	19,914.00	1.7%
TOTAL, CERTIFICATED SALARIES			61,754,674.00	61,483,975.00	17,122,682.71	62,532,112.00	(1,048,137.00)	-1.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,476,801.00	8,700,951.00	2,019,537.16	8,472,017.00	228,934.00	2.6%
Classified Support Salaries		2200	7,131,857.00	6,810,242.00	1,876,099.53	6,785,819.00	24,423.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,305,230.00	1,305,230.00	432,696.55	1,305,230.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,176,386.00	5,083,759.00	1,531,120.58	5,028,056.00	55,703.00	1.1%
Other Classified Salaries		2900	2,153,056.00	2,139,543.00	401,390.66	2,104,283.00	35,260.00	1.6%
TOTAL, CLASSIFIED SALARIES			24,243,330.00	24,039,725.00	6,260,844.48	23,695,405.00	344,320.00	1.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	15,399,500.00	15,387,511.00	2,643,578.32	15,555,994.00	(168,483.00)	-1.1%
PERS		3201-3202	4,963,367.00	5,033,375.00	1,382,191.31	5,017,734.00	15,641.00	0.3%
OASDI/Medicare/Alternative		3301-3302	2,871,442.00	2,833,420.00	766,715.74	2,839,643.00	(6,223.00)	-0.2%
Health and Welfare Benefits		3401-3402	16,629,649.00	16,577,899.00	4,555,718.18	16,585,235.00	(7,336.00)	0.0%
Unemployment Insurance		3501-3502	43,763.00	43,398.00	11,911.89	44,884.00	(1,486.00)	-3.4%
Workers' Compensation		3601-3602	2,150,687.00	1,984,024.00	540,720.25	2,019,176.00	(35,152.00)	-1.8%
OPEB, Allocated		3701-3702	2,296,286.00	2,279,258.00	654,426.01	2,438,894.00	(159,636.00)	-7.0%
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	1,530,286.00	466,558.31	1,580,581.00	(50,295.00)	-3.3%
TOTAL, EMPLOYEE BENEFITS			46,003,450.00	45,669,171.00	11,021,820.01	46,082,141.00	(412,970.00)	-0.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,478,550.00	1,478,550.00	483,864.79	752,913.00	725,637.00	49.1%
Books and Other Reference Materials		4200	86,305.00	86,305.00	6,152.71	121,380.00	(35,075.00)	-40.6%
Materials and Supplies		4300	5,717,355.00	16,593,333.00	1,134,915.59	9,283,296.00	7,310,037.00	44.1%
Noncapitalized Equipment		4400	769,465.00	783,465.00	1,398,237.09	3,697,323.00	(2,913,858.00)	-371.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,051,675.00	18,941,653.00	3,023,170.18	13,854,912.00	5,086,741.00	26.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	656,903.00	659,773.00	15,399.77	693,800.00	(34,027.00)	-5.2%
Dues and Memberships		5300	35,023.00	35,023.00	30,406.22	38,560.00	(3,537.00)	-10.1%
Insurance		5400-5450	1,121,613.00	1,121,613.00	1,252,802.00	1,252,802.00	(131,189.00)	-11.7%
Operations and Housekeeping Services		5500	3,280,300.00	3,280,300.00	826,595.17	3,286,274.00	(5,974.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	399,510.00	399,510.00	136,282.53	452,883.00	(53,373.00)	-13.4%
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	4,667.00	(1,029.14)	3,172.00	1,495.00	32.0%
Professional/Consulting Services and Operating Expenditures		5800	8,029,951.00	8,045,459.00	3,268,957.02	11,987,643.00	(3,942,184.00)	-49.0%
Communications		5900	482,880.00	482,880.00	105,491.69	473,430.00	9,450.00	2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,010,847.00	14,029,225.00	5,634,905.26	18,188,564.00	(4,159,339.00)	-29.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	894.14	100,000.00	(100,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	273,000.00	64,245.68	353,000.00	(80,000.00)	-29.3%
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	319,977.00	(2,980.57)	1,070,566.00	(750,589.00)	-234.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			319,977.00	592,977.00	62,159.25	1,523,566.00	(930,589.00)	-156.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	971,303.00	971,303.00	83,216.00	982,563.00	(11,260.00)	-1.2%
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	0.00	327,435.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,314,618.00	1,314,618.00	83,216.00	1,325,878.00	(11,260.00)	-0.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(352,913.00)	(352,913.00)	(54,138.00)	(332,226.00)	(20,687.00)	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(352,913.00)	(352,913.00)	(54,138.00)	(332,226.00)	(20,687.00)	5.9%
TOTAL, EXPENDITURES			155,345,658.00	165,718,431.00	43,154,659.89	166,870,352.00	(1,151,921.00)	-0.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	3,000,000.00	3,000,000.00	0.00	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	89,250.00	0.00	87,750.00	(1,500.00)	-1.7%
(a) TOTAL, INTERFUND TRANSFERS IN			3,089,250.00	3,089,250.00	0.00	3,087,750.00	(1,500.00)	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	501,989.00	501,989.00	0.00	469,904.00	32,085.00	6.4%
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	501,989.00	0.00	469,904.00	32,085.00	6.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			2,587,261.00	2,587,261.00	0.00	2,617,846.00	(30,585.00)	1.2%

Resource	Description	2020-21
		Projected Year Totals
3326	Special Ed: IDEA Preschool Capacity Buildin	29,114.00
5640	Medi-Cal Billing Option	1,764.00
6388	Strong Workforce Program	65,076.00
7311	Classified School Employee Professional De	57,013.00
8150	Ongoing & Major Maintenance Account (RM,	812,748.00
9010	Other Restricted Local	33,213.00
Total, Restricted Balance		998,928.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,036,279.00	1,036,279.00	522,595.00	1,121,811.00	85,532.00	8.3%
4) Other Local Revenue		8600-8799	26,250.00	26,250.00	11,284.73	22,958.00	(3,292.00)	-12.5%
5) TOTAL, REVENUES			1,062,529.00	1,062,529.00	533,879.73	1,144,769.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	281,510.00	281,510.00	93,363.66	284,653.00	(3,143.00)	-1.1%
2) Classified Salaries		2000-2999	357,097.00	357,097.00	80,767.25	317,014.00	40,083.00	11.2%
3) Employee Benefits		3000-3999	432,403.00	432,403.00	114,668.77	392,032.00	40,371.00	9.3%
4) Books and Supplies		4000-4999	22,000.00	22,000.00	9,808.35	73,238.00	(51,238.00)	-232.9%
5) Services and Other Operating Expenditures		5000-5999	3,000.00	3,000.00	4,186.00	6,250.00	(3,250.00)	-108.3%
6) Capital Outlay		6000-6999	0.00	0.00	14,915.13	14,915.00	(14,915.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,664.00	56,664.00	12,008.00	54,917.00	1,747.00	3.1%
9) TOTAL, EXPENDITURES			1,152,674.00	1,152,674.00	329,717.16	1,143,019.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(90,145.00)	(90,145.00)	204,162.57	1,750.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(90,145.00)	(90,145.00)	204,162.57	1,750.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	105,963.00	105,963.00		173,435.00	67,472.00	63.7%
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	105,963.00		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	105,963.00		173,435.00		
2) Ending Balance, June 30 (E + F1e)			15,818.00	15,818.00		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		9740	15,818.00	15,818.00		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		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	1,036,279.00	522,595.00	1,121,811.00	85,532.00	8.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,036,279.00	1,036,279.00	522,595.00	1,121,811.00	85,532.00	8.3%
<b>OTHER LOCAL REVENUE</b>								
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	1,250.00	325.18	2,000.00	750.00	60.0%
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	25,000.00	0.00	10,000.00	(15,000.00)	-60.0%
Interagency Services		8677	0.00	0.00	4,700.00	4,700.00	4,700.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	6,259.55	6,258.00	6,258.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			26,250.00	26,250.00	11,284.73	22,958.00	(3,292.00)	-12.5%
<b>TOTAL, REVENUES</b>			1,062,529.00	1,062,529.00	533,879.73	1,144,769.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	189,048.00	189,048.00	62,542.98	192,191.00	(3,143.00)	-1.7%
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	30,820.68	92,462.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>281,510.00</b>	<b>281,510.00</b>	<b>93,363.66</b>	<b>284,653.00</b>	<b>(3,143.00)</b>	<b>-1.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	337,905.00	337,905.00	80,767.25	304,910.00	32,995.00	9.8%
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	19,192.00	0.00	12,104.00	7,088.00	36.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>357,097.00</b>	<b>357,097.00</b>	<b>80,767.25</b>	<b>317,014.00</b>	<b>40,083.00</b>	<b>11.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	26,399.00	26,399.00	7,610.28	23,679.00	2,720.00	10.3%
PERS		3201-3202	111,693.00	111,693.00	26,243.28	93,450.00	18,243.00	16.3%
OASDI/Medicare/Alternative		3301-3302	39,880.00	39,880.00	10,590.65	37,650.00	2,230.00	5.6%
Health and Welfare Benefits		3401-3402	202,659.00	202,659.00	55,049.67	186,192.00	16,467.00	8.1%
Unemployment Insurance		3501-3502	330.00	330.00	90.10	311.00	19.00	5.8%
Workers' Compensation		3601-3602	16,176.00	16,176.00	4,091.12	14,113.00	2,063.00	12.8%
OPEB, Allocated		3701-3702	15,670.00	15,670.00	4,954.67	16,759.00	(1,089.00)	-6.9%
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	19,596.00	6,039.00	19,878.00	(282.00)	-1.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>432,403.00</b>	<b>432,403.00</b>	<b>114,668.77</b>	<b>392,032.00</b>	<b>40,371.00</b>	<b>9.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	22,000.00	22,000.00	9,808.35	73,238.00	(51,238.00)	-232.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>22,000.00</b>	<b>22,000.00</b>	<b>9,808.35</b>	<b>73,238.00</b>	<b>(51,238.00)</b>	<b>-232.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	355.00	1,500.00	(1,500.00)	New
Dues and Memberships		5300	0.00	0.00	300.00	300.00	(300.00)	New
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	3,000.00	3,531.00	4,450.00	(1,450.00)	-48.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,000.00	3,000.00	4,186.00	6,250.00	(3,250.00)	-108.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	14,915.13	14,915.00	(14,915.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	14,915.13	14,915.00	(14,915.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	56,664.00	56,664.00	12,008.00	54,917.00	1,747.00	3.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			56,664.00	56,664.00	12,008.00	54,917.00	1,747.00	3.1%
<b>TOTAL, EXPENDITURES</b>			1,152,674.00	1,152,674.00	329,717.16	1,143,019.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(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		175,185.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,586,041.00	4,586,041.00	178,919.00	5,004,069.00	418,028.00	9.1%
3) Other State Revenue		8300-8599	396,022.00	396,022.00	137,435.42	682,887.00	286,865.00	72.4%
4) Other Local Revenue		8600-8799	572,770.00	572,770.00	(1,943.15)	(9,404.00)	(582,174.00)	-101.6%
5) TOTAL, REVENUES			5,554,833.00	5,554,833.00	314,411.27	5,677,552.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,198,380.00	2,198,380.00	558,592.24	2,053,809.00	144,571.00	6.6%
3) Employee Benefits		3000-3999	1,399,175.00	1,399,175.00	355,207.44	1,286,408.00	112,767.00	8.1%
4) Books and Supplies		4000-4999	2,211,628.00	2,211,628.00	206,529.55	2,060,425.00	151,203.00	6.8%
5) Services and Other Operating Expenditures		5000-5999	125,833.00	125,833.00	76,931.90	152,578.00	(26,745.00)	-21.3%
6) Capital Outlay		6000-6999	113,000.00	113,000.00	32,175.00	310,644.00	(197,644.00)	-174.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	296,249.00	296,249.00	42,130.00	277,309.00	18,940.00	6.4%
9) TOTAL, EXPENDITURES			6,344,265.00	6,344,265.00	1,271,566.13	6,141,173.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(789,432.00)	(789,432.00)	(957,154.86)	(463,621.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	501,989.00	501,989.00	0.00	469,904.00	(32,085.00)	-6.4%
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	501,989.00	0.00	469,904.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(287,443.00)	(287,443.00)	(957,154.86)	6,283.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	412,443.00	412,443.00		384,217.00	(28,226.00)	-6.8%
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	412,443.00		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	412,443.00		384,217.00		
2) Ending Balance, June 30 (E + F1e)			125,000.00	125,000.00		390,500.00		
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		9740	125,000.00	125,000.00		390,500.00		
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		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	4,586,041.00	4,586,041.00	178,919.00	5,004,069.00	418,028.00	9.1%
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	4,586,041.00	178,919.00	5,004,069.00	418,028.00	9.1%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	396,022.00	396,022.00	137,435.42	682,887.00	286,865.00	72.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			396,022.00	396,022.00	137,435.42	682,887.00	286,865.00	72.4%
<b>OTHER LOCAL REVENUE</b>								
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	480,500.00	(603.30)	(103.00)	(480,603.00)	-100.0%
Leases and Rentals		8650	250.00	250.00	0.00	0.00	(250.00)	-100.0%
Interest		8660	(9,980.00)	(9,980.00)	(2,028.60)	(9,990.00)	(10.00)	0.1%
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	102,000.00	688.75	689.00	(101,311.00)	-99.3%
TOTAL, OTHER LOCAL REVENUE			572,770.00	572,770.00	(1,943.15)	(9,404.00)	(582,174.00)	-101.6%
TOTAL, REVENUES			5,554,833.00	5,554,833.00	314,411.27	5,677,552.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,805,346.00	1,805,346.00	433,647.89	1,663,581.00	141,765.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	346,775.00	346,775.00	109,582.16	344,013.00	2,762.00	0.8%
Clerical, Technical and Office Salaries		2400	46,259.00	46,259.00	15,362.19	46,215.00	44.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,198,380.00	2,198,380.00	558,592.24	2,053,809.00	144,571.00	6.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	424,820.00	424,820.00	109,641.46	408,270.00	16,550.00	3.9%
OASDI/Medicare/Alternative		3301-3302	170,487.00	170,487.00	43,194.97	158,362.00	12,125.00	7.1%
Health and Welfare Benefits		3401-3402	598,580.00	598,580.00	149,177.61	532,266.00	66,314.00	11.1%
Unemployment Insurance		3501-3502	1,143.00	1,143.00	291.14	1,065.00	78.00	6.8%
Workers' Compensation		3601-3602	56,234.00	56,234.00	13,221.40	48,437.00	7,797.00	13.9%
OPEB, Allocated		3701-3702	57,866.00	57,866.00	16,012.32	58,663.00	(797.00)	-1.4%
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	90,045.00	23,668.54	79,345.00	10,700.00	11.9%
TOTAL, EMPLOYEE BENEFITS			1,399,175.00	1,399,175.00	355,207.44	1,286,408.00	112,767.00	8.1%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	272,000.00	272,000.00	16,895.62	158,260.00	113,740.00	41.8%
Noncapitalized Equipment		4400	25,000.00	25,000.00	1,145.77	20,000.00	5,000.00	20.0%
Food		4700	1,914,628.00	1,914,628.00	188,488.16	1,882,165.00	32,463.00	1.7%
TOTAL, BOOKS AND SUPPLIES			2,211,628.00	2,211,628.00	206,529.55	2,060,425.00	151,203.00	6.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	327.77	1,200.00	1,800.00	60.0%
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	18,500.00	1,308.33	16,000.00	2,500.00	13.5%
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)	(4,667.00)	1,029.14	(3,172.00)	(1,495.00)	32.0%
Professional/Consulting Services and Operating Expenditures		5800	103,750.00	103,750.00	72,948.33	131,000.00	(27,250.00)	-26.3%
Communications		5900	4,800.00	4,800.00	1,185.83	7,100.00	(2,300.00)	-47.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>125,833.00</b>	<b>125,833.00</b>	<b>76,931.90</b>	<b>152,578.00</b>	<b>(26,745.00)</b>	<b>-21.3%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	113,000.00	113,000.00	32,175.00	310,644.00	(197,644.00)	-174.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>113,000.00</b>	<b>113,000.00</b>	<b>32,175.00</b>	<b>310,644.00</b>	<b>(197,644.00)</b>	<b>-174.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	296,249.00	296,249.00	42,130.00	277,309.00	18,940.00	6.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>296,249.00</b>	<b>296,249.00</b>	<b>42,130.00</b>	<b>277,309.00</b>	<b>18,940.00</b>	<b>6.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,344,265.00</b>	<b>6,344,265.00</b>	<b>1,271,566.13</b>	<b>6,141,173.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	501,989.00	501,989.00	0.00	469,904.00	(32,085.00)	-6.4%
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	501,989.00	0.00	469,904.00	(32,085.00)	-6.4%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			501,989.00	501,989.00	0.00	469,904.00		

Resource	Description	2020/21
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	390,500.00
Total, Restricted Balance		390,500.00

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	8,481.79	102,000.00	97,000.00	1940.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	8,481.79	102,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	361,632.59	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	550,750.00	550,750.00	338,157.96	1,156,189.00	(605,439.00)	-109.9%
6) Capital Outlay		6000-6999	16,750,000.00	16,750,000.00	7,189,616.81	20,530,247.00	(3,780,247.00)	-22.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,300,750.00	17,300,750.00	7,889,407.36	21,686,436.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,295,750.00)	(17,295,750.00)	(7,880,925.57)	(21,584,436.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,295,750.00)	(17,295,750.00)	(7,880,925.57)	(21,584,436.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,776,811.00	22,776,811.00		24,097,584.00	1,320,773.00	5.8%
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	22,776,811.00		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	22,776,811.00		24,097,584.00		
2) Ending Balance, June 30 (E + F1e)			5,481,061.00	5,481,061.00		2,513,148.00		
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	5,481,061.00		2,513,148.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	8,481.79	102,000.00	97,000.00	1940.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	5,000.00	8,481.79	102,000.00	97,000.00	1940.0%
<b>TOTAL, REVENUES</b>			5,000.00	5,000.00	8,481.79	102,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	196,544.28	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	165,088.31	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	361,632.59	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	214,281.12	491,000.00	(491,000.00)	New
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	550,750.00	123,876.84	665,189.00	(114,439.00)	-20.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			550,750.00	550,750.00	338,157.96	1,156,189.00	(605,439.00)	-109.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	56,706.79	38,202.00	(38,202.00)	New
Buildings and Improvements of Buildings		6200	16,750,000.00	16,750,000.00	7,064,174.12	20,492,045.00	(3,742,045.00)	-22.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	68,735.90	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,750,000.00	16,750,000.00	7,189,616.81	20,530,247.00	(3,780,247.00)	-22.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
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	17,300,750.00	7,889,407.36	21,686,436.00		



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

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	2,513,148.00
Total, Restricted Balance		2,513,148.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,975,000.00	2,975,000.00	749,297.98	2,925,000.00	(50,000.00)	-1.7%
5) TOTAL, REVENUES			2,975,000.00	2,975,000.00	749,297.98	2,925,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	506,421.00	506,421.00	123,418.52	369,869.00	136,552.00	27.0%
3) Employee Benefits		3000-3999	261,751.00	261,751.00	60,764.16	182,347.00	79,404.00	30.3%
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	73,144.42	155,000.00	(155,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	99,489.82	3,200,000.00	(3,200,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			768,172.00	768,172.00	356,816.92	3,907,216.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,206,828.00	2,206,828.00	392,481.06	(982,216.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	89,250.00	89,250.00	0.00	87,750.00	1,500.00	1.7%
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)	(89,250.00)	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,117,578.00	2,117,578.00	392,481.06	(1,069,966.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	230,513.00	230,513.00		2,224,525.00	1,994,012.00	865.0%
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	230,513.00		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	230,513.00		2,224,525.00		
2) Ending Balance, June 30 (E + F1e)			2,348,091.00	2,348,091.00		1,154,559.00		
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	2,348,091.00		1,154,559.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,978.03	25,000.00	25,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,975,000.00	2,975,000.00	741,319.95	2,900,000.00	(75,000.00)	-2.5%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,975,000.00	2,975,000.00	749,297.98	2,925,000.00	(50,000.00)	-1.7%
<b>TOTAL, REVENUES</b>			2,975,000.00	2,975,000.00	749,297.98	2,925,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	448,509.00	448,509.00	104,114.40	311,957.00	136,552.00	30.4%
Clerical, Technical and Office Salaries		2400	57,912.00	57,912.00	19,304.12	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	506,421.00	123,418.52	369,869.00	136,552.00	27.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	114,761.00	114,761.00	25,492.04	76,476.00	38,285.00	33.4%
OASDI/Medicare/Alternative		3301-3302	37,908.00	37,908.00	9,141.89	27,269.00	10,639.00	28.1%
Health and Welfare Benefits		3401-3402	82,424.00	82,424.00	18,635.28	56,283.00	26,141.00	31.7%
Unemployment Insurance		3501-3502	255.00	255.00	62.30	186.00	69.00	27.1%
Workers' Compensation		3601-3602	12,533.00	12,533.00	2,829.24	8,476.00	4,057.00	32.4%
OPEB, Allocated		3701-3702	10,270.00	10,270.00	3,426.41	10,264.00	6.00	0.1%
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	3,600.00	1,177.00	3,393.00	207.00	5.8%
TOTAL, EMPLOYEE BENEFITS			261,751.00	261,751.00	60,764.16	182,347.00	79,404.00	30.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	73,144.42	155,000.00	(155,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	73,144.42	155,000.00	(155,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	99,489.82	3,200,000.00	(3,200,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	99,489.82	3,200,000.00	(3,200,000.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
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	768,172.00	356,816.92	3,907,216.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	89,250.00	89,250.00	0.00	87,750.00	1,500.00	1.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			89,250.00	89,250.00	0.00	87,750.00	1,500.00	1.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(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)	(89,250.00)	0.00	(87,750.00)		



Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	1,154,559.00
Total, Restricted Balance		1,154,559.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	931,585.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	11,987.20	25,000.00	25,000.00	New
5) TOTAL, REVENUES			0.00	0.00	943,572.20	25,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	167,509.01	252,000.00	(252,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	83,505.00	7,215,000.00	(7,215,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	251,014.01	7,467,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	692,558.19	(7,442,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	692,558.19	(7,442,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,570,605.00	4,570,605.00		7,688,627.00	3,118,022.00	68.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,570,605.00	4,570,605.00		7,688,627.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,570,605.00	4,570,605.00		7,688,627.00		
2) Ending Balance, June 30 (E + F1e)			4,570,605.00	4,570,605.00		246,627.00		
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	4,570,605.00	4,570,605.00		246,627.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	931,585.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	931,585.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	11,987.20	25,000.00	25,000.00	New
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			0.00	0.00	11,987.20	25,000.00	25,000.00	New
TOTAL, REVENUES			0.00	0.00	943,572.20	25,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	144,780.26	200,000.00	(200,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	22,728.75	52,000.00	(52,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	167,509.01	252,000.00	(252,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	150,000.00	(150,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	83,505.00	7,065,000.00	(7,065,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	83,505.00	7,215,000.00	(7,215,000.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	251,014.01	7,467,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	246,627.00
Total, Restricted Balance		246,627.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,875,000.00	3,875,000.00	14,954.81	3,895,000.00	20,000.00	0.5%
5) TOTAL, REVENUES			3,875,000.00	3,875,000.00	14,954.81	3,895,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	141,000.00	141,000.00	97,858.57	121,000.00	20,000.00	14.2%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	163,699.34	465,500.00	(425,500.00)	-1063.8%
6) Capital Outlay		6000-6999	0.00	0.00	410,785.75	465,000.00	(465,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			181,000.00	181,000.00	672,343.66	1,051,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,694,000.00	3,694,000.00	(657,388.85)	2,843,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	0.00	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)	0.00	(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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			694,000.00	694,000.00	(657,388.85)	(156,500.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,653,638.00	2,653,638.00		3,167,999.00	514,361.00	19.4%
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	2,653,638.00		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	2,653,638.00		3,167,999.00		
2) Ending Balance, June 30 (E + F1e)			3,347,638.00	3,347,638.00		3,011,499.00		
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	3,347,638.00		3,011,499.00		
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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,850,000.00	3,850,000.00	0.00	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	25,000.00	9,954.81	40,000.00	15,000.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	5,000.00	5,000.00	5,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,875,000.00	3,875,000.00	14,954.81	3,895,000.00	20,000.00	0.5%
TOTAL, REVENUES			3,875,000.00	3,875,000.00	14,954.81	3,895,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	858.00	1,000.00	(1,000.00)	New
Noncapitalized Equipment		4400	141,000.00	141,000.00	97,000.57	120,000.00	21,000.00	14.9%
TOTAL, BOOKS AND SUPPLIES			141,000.00	141,000.00	97,858.57	121,000.00	20,000.00	14.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	163,699.34	465,500.00	(425,500.00)	-1063.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	163,699.34	465,500.00	(425,500.00)	-1063.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	410,785.75	465,000.00	(465,000.00)	New
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	0.00	410,785.75	465,000.00	(465,000.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
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	181,000.00	672,343.66	1,051,500.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	3,000,000.00	3,000,000.00	0.00	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	0.00	3,000,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3,000,000.00)	(3,000,000.00)	0.00	(3,000,000.00)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	3,011,499.00
Total, Restricted Balance		3,011,499.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,644,500.00	13,644,500.00	49,328.42	13,709,500.00	65,000.00	0.5%
5) TOTAL, REVENUES			13,644,500.00	13,644,500.00	49,328.42	13,709,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(643,650.00)	(643,650.00)	(11,095,889.08)	(578,650.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(643,650.00)	(643,650.00)	(11,095,889.08)	(578,650.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,465,279.00	19,465,279.00		21,375,308.00	1,910,029.00	9.8%
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	19,465,279.00		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	19,465,279.00		21,375,308.00		
2) Ending Balance, June 30 (E + F1e)			18,821,629.00	18,821,629.00		20,796,658.00		
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	18,821,629.00		20,796,658.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	12,700,000.00	12,700,000.00	0.00	12,700,000.00	0.00	0.0%
Unsecured Roll		8612	585,000.00	585,000.00	0.00	585,000.00	0.00	0.0%
Prior Years' Taxes		8613	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Supplemental Taxes		8614	165,000.00	165,000.00	0.00	230,000.00	65,000.00	39.4%
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	49,328.42	190,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	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	13,644,500.00	49,328.42	13,709,500.00	65,000.00	0.5%
TOTAL, REVENUES			13,644,500.00	13,644,500.00	49,328.42	13,709,500.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	20,796,658.00
Total, Restricted Balance		20,796,658.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,797.79	11,795.72	11,416.07	11,830.15	34.43	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,797.79	11,795.72	11,416.07	11,830.15	34.43	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,797.79	11,795.72	11,416.07	11,830.15	34.43	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (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	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2020-21 1st Interim
A. BEGINNING CASH	26,619,949	33,273,556	23,569,744	27,206,362	23,349,072	18,640,937	38,772,039	35,938,268	27,057,010	21,110,504	21,417,000	19,329,118			
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	18,189,750	50,590,523	50,590,523
EPA	0	0	5,712,193	5,712,193	0	5,712,193	0	5,712,193	0	5,712,193	0	5,712,193	(775,077)	22,073,695	22,073,695
Property Tax	0	0	0	2,944,950	3,542,919	23,005,965	322,084	230,060	0	9,432,446	5,753,400	780,107	0	46,011,930	46,011,930
In-Lieu Property Taxes	0	(298,394)	(595,503)	(397,002)	(397,506)	(397,506)	(397,506)	(397,506)	(675,760)	(322,973)	(322,973)	(322,973)	(443,220)	(4,968,822)	(4,968,822)
Federal Revenues	7,320	657,488	6,320,587	712,872	87,500	266,609	934,819	0	359,940	2,620,299	2,089,413	283,355	3,269,018	17,609,220	17,609,220
Other State Sources	0	270,000	991,745	110,000	1,060,244	1,868,692	156,669	0	491,269	1,036,876	525,792	664,340	1,692,617	8,868,243	8,868,243
Other Local Revenues	228,686	241,277	497,890	537,045	450,535	791,400	4,030,785	259,605	198,291	320,342	803,777	541,214	2,451,852	11,352,700	11,352,700
TOTAL RECEIPTS	2,763,762	3,398,127	17,476,872	8,457,826	9,293,652	35,797,314	9,596,811	2,230,641	6,904,926	13,905,982	9,668,401	7,658,235	24,384,940	151,537,489	151,543,063
C. DISBURSEMENTS															
Salaries & Benefits	(1,840,282)	(10,456,549)	(11,162,951)	(10,784,555)	(11,008,569)	(11,894,316)	(11,135,104)	(11,135,104)	(11,261,640)	(11,261,640)	(11,641,245)	(11,894,316)	(1,059,005)	(126,535,274)	(126,535,274)
Operating Expenditures	(420,571)	(2,843,216)	(3,970,120)	(1,348,895)	(3,006,780)	(4,009,041)	(1,762,595)	(1,520,671)	(1,589,792)	(1,658,913)	(1,658,913)	(2,246,445)	(8,524,741)	(34,560,694)	(34,560,694)
TOTAL DISBURSEMENTS	(2,260,853)	(13,299,766)	(15,133,071)	(12,133,450)	(14,015,349)	(15,903,356)	(12,897,699)	(12,655,774)	(12,851,431)	(12,920,553)	(13,300,158)	(14,140,761)	(9,583,746)	(161,095,968)	(161,095,968)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	0	1,543,875	0	0	1,543,875	0	0	3,087,750	3,087,750
Transfers Out	0	0	0	0	0	0	0	0	0	(328,933)	0	(140,971)	0	(469,904)	(469,904)
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	0	1,543,875	0	(328,933)	1,543,875	(140,971)	0	2,617,846	2,617,846
INTERFUND BORROWING															
Due From Other Funds (9310)	473,769	0	0	0	0	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	0	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	0	0	0	0	0	0	0	0	0	536,770	
Other State A/R	92,233	318,143	535,622	489,096	0	0	467,117	0	0	0	0	0	0	1,902,211	
Other Local A/R	263,159	12,057	185,136	72,749	13,561	237,144	0	0	0	0	0	0	0	783,806	
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	0	0	0	0	0	0	0	0	(953,069)	
TOTAL PRIOR YEAR	5,676,929	197,826	1,292,818	(181,665)	13,561	237,144	467,117	0	0	0	0	0	0	7,703,730	0
E. NET INCREASE/DECREASE (B - C + D)	6,653,608	(9,703,813)	3,636,618	(3,857,290)	(4,708,136)	20,131,103	(2,833,771)	(8,881,259)	(5,946,506)	306,496	(2,087,883)	(6,748,497)	14,801,194	638,097	(6,935,059)
F. ENDING CASH (A + E)	33,273,556	23,569,744	27,206,362	23,349,072	18,640,937	38,772,039	35,938,268	27,057,010	21,110,504	21,417,000	19,329,118	12,580,621			
Auditor's Ending Cash	33,273,556	23,569,744	27,206,362	23,349,072	0	0	0	0	0	0	0	0			
Variance	-	-	-	-	18,640,937	38,772,039	35,938,268	27,057,010	21,110,504	21,417,000	19,329,118	12,580,621			

\*\*Notes for 1st 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) 4,840,526.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 125,030,238.00

**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) 3.87%

**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)	5,366,511.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,283,971.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	62,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	145,310.00
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)	508,770.59
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)	2,953.58
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)	9,369,516.17
9. Carry-Forward Adjustment (Part IV, Line F)	1,061,671.82
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,431,187.99

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	108,951,035.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,710,765.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,908,167.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,077,911.00
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)	841,962.00
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)	123,162.00
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)	605,493.00
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)	12,637,756.41
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)	73,366.42
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)	1,073,187.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,671,055.00
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)	159,727,859.83

**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) 5.87%

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

(Line A10 divided by Line B19) 6.53%



**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>9,369,516.17</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
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>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.17%) times Part III, Line B19); zero if negative	<u>1,061,671.82</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 (6.79%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,061,671.82</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,061,671.82</u>

Approved indirect cost rate: 5.17%  
Highest rate used in any program: 6.79%

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	3,782,248.00	200,000.00	5.29%
01	3182	161,422.00	8,701.00	5.39%
01	3210	2,471,139.00	125,000.00	5.06%
01	3215	726,379.00	40,000.00	5.51%
01	3310	2,055,404.00	106,264.00	5.17%
01	3311	2,056.00	106.00	5.16%
01	3315	112,505.00	5,816.00	5.17%
01	3550	94,217.00	4,710.00	5.00%
01	4035	500,648.00	34,000.00	6.79%
01	4124	855,868.00	42,792.00	5.00%
01	4127	482,608.00	24,500.00	5.08%
01	4203	125,258.00	6,200.00	4.95%
01	5654	1,021,394.00	52,806.00	5.17%
01	6010	1,235,483.00	45,211.00	3.66%
01	6011	34,128.00	1,707.00	5.00%
01	6128	193,628.00	10,010.00	5.17%
01	6230	21,335.00	1,103.00	5.17%
01	6387	411,031.00	21,250.00	5.17%
01	6388	943,639.00	48,797.00	5.17%
01	6500	23,936,771.00	1,237,530.00	5.17%
01	6690	128,846.00	6,622.00	5.14%
01	6695	1,129,904.00	10,319.00	0.91%
01	7311	32,652.00	1,688.00	5.17%
01	7370	33,280.00	1,720.00	5.17%
01	7388	196,757.00	10,000.00	5.08%
01	7420	920,335.00	45,000.00	4.89%
01	7510	570,301.00	30,204.00	5.30%
01	7810	418,710.00	21,290.00	5.08%
01	8150	4,270,851.00	215,632.00	5.05%
12	6105	1,062,229.00	54,917.00	5.17%
13	5310	5,276,570.00	263,828.00	5.00%
13	5320	247,776.00	12,388.00	5.00%

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Chico Unified (61424) - LCFF 1st Interim 20-21						44145	v21.2					
LOCAL CONTROL FUNDING FORMULA	2021-22					2022-23						
CALCULATE LCFF TARGET												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
Unduplicated as % of Enrollment	0.000%		0.00%	49.72%	49.72%	0.000%		0.00%	49.72%	49.72%		
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	3,632.29	7,702	801	846	-	33,956,602	3,258.91	7,702	801	846	-	30,466,045
Grades 4-6	2,604.85	7,818		777	-	22,389,785	2,548.81	7,818		777	-	21,908,097
Grades 7-8	1,849.78	8,050		800	-	16,371,463	1,639.41	8,050		800	-	14,509,585
Grades 9-12	3,775.29	9,329	243	952	-	39,730,547	3,808.32	9,329	243	952	-	40,078,149
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	11,862.21	98,451,024	3,826,860	10,170,512	-	112,448,396	11,255.45	93,751,790	3,535,809	9,674,279	-	106,961,878
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						113,600,957						108,114,439
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						-						-
CALCULATE LCFF FLOOR												
				12-13 Rate	21-22 ADA					12-13 Rate	22-23 ADA	
Current year Funded ADA times Base per ADA				5,267.41	11,862.21	62,483,124				5,267.41	11,255.45	59,287,070
Current year Funded ADA times Other RL per ADA				53.42	11,862.21	633,679				53.42	11,255.45	601,266
Necessary Small School Allowance at 12-13 rates						-						-
2012-13 Categoryicals						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	11,255.45	34,589,461
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						109,864,507						104,771,388
CALCULATE LCFF PHASE-IN ENTITLEMENT												
						2021-22						2022-23
LOCAL CONTROL FUNDING FORMULA TARGET						113,600,957						108,114,439
LOCAL CONTROL FUNDING FORMULA FLOOR						109,864,507						104,771,388
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						113,600,957						108,114,439
CALCULATE STATE AID												
Transition Entitlement						113,600,957						108,114,439
Local Revenue (including RDA)						(41,043,108)						(41,043,108)
Gross State Aid						72,557,849						67,071,331
CALCULATE MINIMUM STATE AID												
		12-13 Rate		21-22 ADA		N/A		12-13 Rate		22-23 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA		5,320.83		11,862.21		63,116,803		5,320.83		11,255.45		59,888,336
2012-13 NSS Allowance (deficit)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(41,043,108)						(41,043,108)
Subtotal State Aid for Historical RL/Charter General BG						22,073,695						18,845,228
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						32,367,286						29,138,819
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						32,367,286						29,138,819
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						72,557,849						67,071,331
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						113,600,957						108,114,439
CHANGE OVER PRIOR YEAR		-0.09%	(106,369)					-4.83%	(5,486,518)			
LCFF Entitlement PER ADA					9,577							9,606
PER ADA CHANGE OVER PRIOR YEAR		-0.09%	(9)					0.30%	29			
BASIC AID STATUS (school districts only)						Non-Basic Aid						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase		2021-22				Increase		2022-23	
State Aid		-0.15%	(106,369)		72,557,849			-7.56%	(5,486,518)		67,071,331	
Property Taxes net of in-lieu		0.00%	-		41,043,108			0.00%	-		41,043,108	
Charter in-Lieu Taxes		0.00%	-		-			0.00%	-		-	
LCFF pre COE, Choice, Supp		-0.09%	(106,369)		113,600,957			-4.83%	(5,486,518)		108,114,439	

Chico Unified (61424) - LCFF 1st Interim 20-21						v21.2	Chico Unified (61424) - LCFF 1st Interim 20-21						v21.2
LOCAL CONTROL FUNDING FORMULA						2023-24	LOCAL CONTROL FUNDING FORMULA						2024-25
CALCULATE LCFF TARGET							CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant	Unduplicated Pupil			Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant	Unduplicated Pupil Count		
	0.000%		Proration	Percentage				0.000%		Proration	0.00%		
			0.00%	0.00%						0.00%	0.00%		
						2023-24							2024-25
	ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	3,218.91	7,702	801	-	-	27,370,392		-	7,702	801	-	-	-
Grades 4-6	2,411.76	7,818	-	-	-	18,855,140		-	7,818	-	-	-	-
Grades 7-8	1,664.79	8,050	-	-	-	13,401,560		-	8,050	-	-	-	-
Grades 9-12	3,763.50	9,329	243	-	-	36,024,222		-	9,329	243	-	-	-
Subtract NSS	-	-	-	-	-	-		-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-		-	-	-	-	-	-
TOTAL BASE	11,058.96	92,158,437	3,492,877	-	-	95,651,314		-	-	-	-	-	-
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						96,803,875							1,152,561
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE							TRUE
ECONOMIC RECOVERY TARGET PAYMENT						-	ECONOMIC RECOVERY TARGET PAYMENT						-
CALCULATE LCFF FLOOR							CALCULATE LCFF FLOOR						
				12-13	23-24					12-13	24-25		
				Rate	ADA					Rate	ADA		
Current year Funded ADA times Base per ADA				5,267.41	11,058.96	58,252,076				5,267.41	-		-
Current year Funded ADA times Other RL per ADA				53.42	11,058.96	590,770				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	11,058.96	33,985,622				\$ 3,073.13	-		-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						103,122,059							10,293,591
CALCULATE LCFF PHASE-IN ENTITLEMENT						2023-24	CALCULATE LCFF PHASE-IN ENTITLEMENT						2024-25
LOCAL CONTROL FUNDING FORMULA TARGET						96,803,875							1,152,561
LOCAL CONTROL FUNDING FORMULA FLOOR						103,122,059							10,293,591
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						96,803,875							1,152,561
CALCULATE STATE AID							CALCULATE STATE AID						
Transition Entitlement						96,803,875							1,152,561
Local Revenue (including RDA)						-							-
Gross State Aid						96,803,875							1,152,561
CALCULATE MINIMUM STATE AID							CALCULATE MINIMUM STATE AID						
			12-13 Rate	23-24 ADA		N/A			12-13 Rate	24-25 ADA		MINIMUM STATE AID	
2012-13 RL/Charter Gen BG adjusted for ADA			5,320.83	11,058.96		58,842,846			5,320.83	-		-	
2012-13 NSS Allowance (deficit)						-						-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In Lieu						-						-	
Subtotal State Aid for Historical RL/Charter General BG						58,842,846						-	
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						69,136,437						10,293,591	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						69,136,437						10,293,591	
CHARTER SCHOOL MINIMUM STATE AID OFFSET							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						96,803,875						10,293,591	
Additional State Aid (Additional SA)						-	Additional State Aid (Additional SA)						9,141,030
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						96,803,875	LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						10,293,591
CHANGE OVER PRIOR YEAR			-10.46% (11,310,564)				CHANGE OVER PRIOR YEAR			-89.37% (86,510,284)			
LCFF Entitlement PER ADA						8,753	LCFF Entitlement PER ADA						-
PER ADA CHANGE OVER PRIOR YEAR			-8.88% (853)				PER ADA CHANGE OVER PRIOR YEAR			-100.00% (8,753)			
BASIC AID STATUS (school districts only)						Non-Basic Aid	BASIC AID STATUS (school districts only)						
LCFF SOURCES INCLUDING EXCESS TAXES							LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase			2023-24				Increase			2024-25
State Aid			44.33%	29,732,544		96,803,875				-89.37%	(86,510,284)		10,293,591
Property Taxes net of in-lieu			-100.00%	(41,043,108)		-				0.00%	-		-
Charter in-Lieu Taxes			0.00%	-		-				0.00%	-		-
LCFF pre COE, Choice, Supp			-10.46%	(11,310,564)		96,803,875				-89.37%	(86,510,284)		10,293,591

**Chico Unified School District  
2020-21 1st Interim Budget**

**UNRESTRICTED GENERAL FUND**

**MULTI-YEAR PROJECTION**

		2020-21 1st Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
<b>REVENUES</b>						
Local Control Funding Formula	8010-8099	113,707,326	(106,369)	113,600,957	(5,486,518)	108,114,439
Federal Sources	8100-8299	0	0	0	0	0
Other State Revenues	8300-8599	2,260,867	(26,975)	2,233,892	(21,129)	2,212,763
Other Local Revenues	8600-8799	1,592,065	(400,000)	1,192,065	0	1,192,065
<b>TOTAL REVENUES</b>		<b>117,560,258</b>	<b>(533,344)</b>	<b>117,026,914</b>	<b>(5,507,647)</b>	<b>111,519,267</b>
<b>EXPENDITURES</b>						
Certificated Salaries	1000-1999	47,739,115	(1,358,170)	46,380,945	(135,403)	46,245,542
Classified Salaries	2000-2999	13,869,530	295,416	14,164,946	185,799	14,350,745
Employee Benefits	3000-3999	28,219,393	(337,570)	27,881,823	1,493,460	29,375,284
Books and Supplies	4000-4999	3,986,095	(709,357)	3,276,738	5,000	3,281,738
Services, Other Operating Expenses	5000-5999	8,421,403	(163,586)	8,257,817	171,780	8,429,597
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	(2,691,204)	(25,000)	(2,716,204)	(25,000)	(2,741,204)
Additional LCAP Services		0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>100,537,705</b>	<b>(2,713,952)</b>	<b>97,823,753</b>	<b>1,695,636</b>	<b>99,519,390</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>						
		17,022,553	2,180,607	19,203,160	(7,203,283)	11,999,877
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
a) In	8910-8929	3,087,750	93,295	3,181,045	95,000	3,276,045
b) Out	7610-7629	(469,904)	(500,000)	(969,904)	(100,000)	(1,069,904)
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	(21,101,813)	(361,217)	(21,463,030)	(691,646)	(22,154,676)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(18,483,967)</b>	<b>(767,922)</b>	<b>(19,251,889)</b>	<b>(696,646)</b>	<b>(19,948,535)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>						
		(1,461,414)	1,412,685	(48,729)	(7,899,929)	(7,948,658)
<b>Beginning Fund Balance</b>						
		28,784,267		27,322,853		27,274,124
<b>Ending Fund Balance</b>						
		27,322,853		27,274,124		19,325,467
<b>Components of Fund Balance:</b>						
<b>a) Nonspendable</b>						
Revolving Cash		25,200		25,200		25,200
Stores		137,936		137,936		137,936
Prepaid Expenditures		885,467		885,467		885,467
<b>b) Restricted</b>						
		0		0		0
<b>c) Committed</b>						
		0		0		0
<b>d) Assigned</b>						
Board Reserve - 2%		3,346,805		3,008,658		3,032,690
Board Reserve - 2018-19 One-time Funds		1,821,492		1,821,492		1,821,492
ERATE Carryover		455,992		0		0
15-16 One-time Funds Carryover		150,210		0		0
17-18 One-time Funds Carryover		39,047		0		0
19-20 One-time Funds Carryover		1,706,336		1,706,336		1,706,336
Temp Education Impact Aid (EIA)		1,409,625		0		0
Fair Market Value of Cash		428,691		0		0
Site Allocations Carryover		528,483		0		0
<b>e) Unassigned/Unappropriated</b>						
3% Required Reserve		5,020,208		4,512,988		4,549,035
<b>Unappropriated Fund Balance</b>		<b>11,367,361</b>		<b>15,176,047</b>		<b>7,167,310</b>

Chico Unified School District  
2020-21 1st Interim Budget

UNRESTRICTED GENERAL FUND

**MULTI-YEAR PROJECTION**

	2020-21 1st Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
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**MULTI-YEAR ASSUMPTIONS**

	2020-21 Changes	2021-22 Changes
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**REVENUES**

<b>Local Control Funding Formula</b>		
COLA	0.00%	0.00%
COLA Suspension & Base Grant Proration Factor	0.0000%	0.0000%
GAP Funding rate	100.00%	100.00%
Projected CBEDS Enrollment	11,752	11,594
Projected P2 ADA	11,223.39	11,072.47
Prior Year P2 ADA	11,416.07	11,223.39
Change in Yr. to Yr. ADA	(192.68)	(150.92)
<b>Federal Revenues</b>		
Loss of Forest Reserve Revenue	0	0
<b>Total Change in Federal Revenues</b>	0	0
<b>Other State Revenues</b>		
Unrestricted Lottery - Change in ADA	(26,975)	(21,129)
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
<b>Total Change in Other State Revenues</b>	(26,975)	(21,129)
<b>Other Local Revenues</b>		
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
<b>Total Change in Other Local Revenues</b>	(400,000)	0
<b>TOTAL CHANGE TO REVENUES</b>	(426,975)	(21,129)

**EXPENDITURES**

<b>Certificated Salaries</b>		
Adjust Teacher FTE -15 for Decreased Enrollment of 408 from 20-21	(862,500)	0
Adjust Teacher FTE -8 for Decreased Enrollment of 202 in 21-22	(460,000)	0
Adjust Teacher FTE -6 for Decreased Enrollment of 158 in 22-23	0	(345,000)
Estimated Step/Column Increases	964,330	927,619
Salary savings from retirements (CUTA est 25 FTE in 21-22, 25 in 22-23)	(1,125,000)	(1,125,000)
Assistant Principals @ large elementary schools (Shasta, Emma Wilson)	125,000	0
Restart Grant Ending - Positions Moved to Unrestricted Budget	0	406,978
ESSER One-time funding - Cert. Offet now in GF	0	0
Certificated Staff Moving Classrooms due to Construction	0	0
Add ERMHS Coordinator	0	0
Estimated increase cost for Sick Leave for All - Included in Extra Pay Schedule	0	0
<b>Total Change in Certificated Salaries</b>	(1,358,170)	(135,403)
<b>Classified Salaries</b>		
Estimated Step Increases	277,391	283,299
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
Annual Reclassification Study Cost Limit	0	0
Add'l Custodian for New Classrooms due to Construction	43,500	45,000
<b>Total Change in Classified Salaries</b>	295,416	185,799
<b>Employee Benefits</b>		
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 1st Interim Budget

UNRESTRICTED GENERAL FUND

**MULTI-YEAR PROJECTION**

	2020-21 1st Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
Benefit Increase from Estimated Step/Column Increases - Certificated		217,321		228,528	
Benefit savings from retirements (CUTA est 25 FTE in 21-22, 25 in 22-23)		(253,530)		(277,155)	
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		99,128		110,589	
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)		(69,571)		971,156	
Inc PERS Rates (20.70% 20-21), (23.00% 21-22), (26.30% 22-23)		325,794		473,575	
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	
<b>Total Change in Employee Benefits</b>		<b>(337,570)</b>		<b>1,493,460</b>	
<b>Books and Supplies</b>					
2019-20 Site Discretionary Carryover		(528,483)		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			
2019-20 One-time Funds		(13,429)			
ERATE One-time expenditures		(156,452)			
IT Prior Year Carryover		0		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	
<b>Total Change in Books and Supplies</b>		<b>(709,357)</b>		<b>5,000</b>	
<b>Services, Other Operating Expenses</b>					
Election costs - even years in November		(75,000)		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)			
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		(6,018)			
2018-19 One-time Funding		(23,179)			
ERATE One-time expenditures		(200,000)			
Due Diligence for Lifetouch Building Purchase		(13,397)			
Camp Fire One-time money		0			
WASC		(4,000)			
<b>Total Change in Services, Other Oper. Expenses</b>		<b>(163,586)</b>		<b>171,780</b>	
<b>Additional LCAP Services</b>					
Technology - Student Devices		0		0	
IA/Computer Techs		0		0	
IA/Bilingual		0		0	
Targeted Case Managers (TCMs)		0		0	
Counseling Support		0		0	
<b>Total Change in Additional LCAP Services</b>		<b>0</b>		<b>0</b>	
<b>Capital Outlay</b>					
ERATE One-time expenditures		0		0	
Electric Bus Purchase - Carl Moyer Grant		(415,685)		0	
DO Safety Improvements/Renovation		0			
<b>Total Change in Capital Outlay</b>		<b>(415,685)</b>		<b>0</b>	
<b>Other Outgo</b>					
2018-19 One-time Funding - Payoff Debt Early		0			
<b>Total Change in Other Outgo</b>		<b>0</b>		<b>0</b>	
<b>Direct Support/Indirect Costs</b>					
Changes to Indirect Costs-GF		(25,000)		(25,000)	
Changes to Indirect Costs- Due to End of Grants		0		0	
<b>Total Change in Direct Support/Indirect Costs</b>		<b>(25,000)</b>		<b>(25,000)</b>	
<b>TOTAL CHANGES IN EXPENDITURES</b>		<b>(2,713,952)</b>		<b>1,695,636</b>	



Chico Unified School District  
2020-21 1st Interim Budget

UNRESTRICTED GENERAL FUND

**MULTI-YEAR PROJECTION**

	2020-21 1st Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
<b>OTHER FINANCING SOURCES/USES</b>					
<b>Interfund Transfers</b>					
a) In		93,295		95,000	
b) Out - Camp Fire Funding					
Camp Fire Funding		0			
Nutrition Services Contribution		(500,000)		(100,000)	
		(500,000)		(100,000)	
<b>Other Sources/Uses</b>					
a) Sources		0		0	
b) Uses					
<b>Contributions to Restricted Programs</b>					
Special Ed contribution for supplies/services		0		0	
Special Ed contribution for step and column		(499,534)		(428,338)	
Routine Restricted to 3% requirement		214,006		(30,048)	
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)	
<b>Total Change in Contributions</b>		(361,217)		(691,646)	
<b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b>		(767,922)		(696,646)	

**Chico Unified School District  
2020-21 1st Interim Budget**

**RESTRICTED GENERAL FUND**

**MULTI-YEAR PROJECTION**

		2020-21 1st Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
<b>REVENUES</b>						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	20,096,353	(10,613,934)	9,482,419	(1,074,200)	8,408,219
Other State Revenues	8300-8599	12,779,812	(1,472,092)	11,307,720	0	11,307,720
Other Local Revenues	8600-8799	9,780,533	0	9,780,533	0	9,780,533
<b>TOTAL REVENUES</b>		<b>42,656,698</b>	<b>(12,086,026)</b>	<b>30,570,672</b>	<b>(1,074,200)</b>	<b>29,496,472</b>
<b>EXPENDITURES</b>						
Certificated Salaries	1000-1999	14,792,997	(1,185,988)	13,607,009	(211,202)	13,395,807
Classified Salaries	2000-2999	9,825,875	67,275	9,893,150	128,352	10,021,502
Employee Benefits	3000-3999	17,862,748	(344,611)	17,518,137	(77,949)	17,440,188
Books and Supplies	4000-4999	9,868,817	(8,009,509)	1,859,308	0	1,859,308
Services, Other Operating Expenses	5000-5999	9,767,161	(4,985,552)	4,781,609	(433,249)	4,348,360
Capital Outlay	6000-6999	1,107,881	(20,000)	1,087,881	0	1,087,881
	7100-7299					
Other Outgo	7400-7499	748,190	0	748,190	0	748,190
Direct Support/Indirect Costs	7300-7399	2,358,978	(215,000)	2,143,978	0	2,143,978
<b>TOTAL EXPENDITURES</b>		<b>66,332,647</b>	<b>(14,693,385)</b>	<b>51,639,262</b>	<b>(594,048)</b>	<b>51,045,215</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>						
		<b>(23,675,949)</b>	<b>2,607,359</b>	<b>(21,068,590)</b>	<b>(480,152)</b>	<b>(21,548,743)</b>
<b>OTHER FINANCING SOURCES/USES</b>						
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	21,101,813	361,217	21,463,030	691,646	22,154,676
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>21,101,813</b>	<b>361,217</b>	<b>21,463,030</b>	<b>691,646</b>	<b>22,154,676</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>						
		<b>(2,574,136)</b>	<b>2,968,576</b>	<b>394,440</b>	<b>211,494</b>	<b>605,934</b>
<b>Beginning Fund Balance</b>		<b>3,573,064</b>		<b>998,928</b>		<b>1,393,368</b>
<b>Ending Fund Balance</b>		<b>998,928</b>		<b>1,393,368</b>		<b>1,999,301</b>
<b>Components of Fund Balance:</b>						
<b>b) Restricted</b>		<b>998,928</b>		<b>1,393,368</b>		<b>1,999,301</b>
<b>Unappropriated Fund Balance</b>		<b>0</b>		<b>0</b>		<b>0</b>

	2020-21 Changes	2021-22 Changes
<b>Federal Revenues</b>		
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
<b>Total Federal Revenues</b>	<b>(10,613,934)</b>	<b>(1,074,200)</b>
<b>Other State Revenues</b>		
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
<b>Total State Revenues</b>	<b>(1,472,092)</b>	<b>0</b>
<b>Other Local Revenues</b>		
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
<b>Total Local Revenues</b>	<b>0</b>	<b>0</b>
<b>Certificated Salaries</b>		
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
<b>Total Change in Certificated Salaries</b>	<b>(1,185,988)</b>	<b>(211,202)</b>
<b>Classified Salaries</b>		
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
<b>Total Change in Classified Salaries</b>	<b>67,275</b>	<b>128,352</b>
<b>Employee Benefits</b>		
Special Ed Impact - Inc STRS Rates (16.15% 20-21), (16.00% 21-22), (18.10% 22-23)	(14,491)	(199,731)
Special Ed Impact - Inc PERS Rates (20.70% 20-21), (23.00% 21-22), (26.30% 22-23)	161,555	189,266
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
<b>Total Change in Employee Benefits</b>	<b>(344,611)</b>	<b>(77,949)</b>
<b>Books and Supplies</b>		
Increase in Special Ed costs	0	0
Restricted Lottery Carryover	0	
Site Donation Carryover	0	
Title I Carryover - Deferred Revenue (rsc 3010)	(300,000)	
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)	
<b>Total Change in Books and Supplies</b>	<b>(8,009,509)</b>	<b>0</b>
<b>Services, Other Operating Expenses</b>		
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)	(712,156)	
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
<b>Total Change in Services, Other Oper. Expenses</b>	<b>(4,985,552)</b>	<b>(433,249)</b>
<b>Capital Outlay</b>		
CTEIG Grant (rsc 6387)	0	
LLMF CRF 20-21 (rsc3220)	(20,000)	
<b>Total Change in Capital Outlay</b>	<b>(20,000)</b>	<b>0</b>
<b>Other Outgo</b>		
COPS Debt Schedule	0	
<b>Total Change in Other Outgo</b>	<b>0</b>	<b>0</b>
<b>Indirect Costs</b>		
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)	
<b>Total Direct Support/Indirect Costs</b>	<b>(215,000)</b>	<b>0</b>
<b>OTHER FINANCING SOURCES/USES</b>		
<b>Interfund Transfers</b>		
a) In		
b) Out		
<b>Other Sources/Uses</b>		
a) Sources		
b) Uses		
<b>Contributions to Restricted Programs</b>		
Special Ed contribution for supplies/services	0	0
Special Ed contribution for step and column & compensation increase	499,534	428,338
Routine Restricted to 3% requirement	(214,006)	30,048
Special Ed blended program at Secondary Schools	(200,000)	0
Additional SH class (teacher & aide time)	0	0
New Special Ed Allocation Model (1st Year Implementation 2018-19)	172,341	172,341
BCOE Special Ed Billback	103,348	60,919
<b>Total Change in Contributions</b>	<b>361,217</b>	<b>691,646</b>
<b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b>	<b>361,217</b>	<b>691,646</b>

**Chico Unified School District  
2020-21 1st Interim Budget**

**TOTAL GENERAL FUND**

**MULTI-YEAR PROJECTION**

		2020-21 1st Interim Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
<b>REVENUES</b>						
Local Control Funding Formula	8010-8099	113,707,326	(106,369)	113,600,957	(5,486,518)	108,114,439
Federal Sources	8100-8299	20,096,353	(10,613,934)	9,482,419	(1,074,200)	8,408,219
Other State Revenues	8300-8599	15,040,679	(1,499,067)	13,541,612	(21,129)	13,520,483
Other Local Revenues	8600-8799	11,372,598	(400,000)	10,972,598	0	10,972,598
<b>TOTAL REVENUES</b>		<b>160,216,956</b>	<b>(12,619,370)</b>	<b>147,597,586</b>	<b>(6,581,847)</b>	<b>141,015,739</b>
<b>EXPENDITURES</b>						
Certificated Salaries	1000-1999	62,532,112	(2,544,158)	59,987,954	(346,605)	59,641,349
Classified Salaries	2000-2999	23,695,405	362,691	24,058,096	314,151	24,372,247
Employee Benefits	3000-3999	46,082,141	(682,180)	45,399,961	1,415,511	46,815,472
Books and Supplies	4000-4999	13,854,912	(8,718,866)	5,136,046	5,000	5,141,046
Services, Other Operating Expenses	5000-5999	18,188,564	(5,149,138)	13,039,426	(261,469)	12,777,957
Capital Outlay	6000-6999	1,523,566	(435,685)	1,087,881	0	1,087,881
	7100-7299					
Other Outgo	7400-7499	1,325,878	0	1,325,878	0	1,325,878
Direct Support/Indirect Costs	7300-7399	(332,226)	(240,000)	(572,226)	(25,000)	(597,226)
Additional LCAP Services		0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>166,870,352</b>	<b>(17,407,336)</b>	<b>149,463,016</b>	<b>1,101,588</b>	<b>150,564,604</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>						
		<b>(6,653,396)</b>	<b>4,787,966</b>	<b>(1,865,430)</b>	<b>(7,683,435)</b>	<b>(9,548,865)</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
a) In	8910-8929	3,087,750	93,295	3,181,045	95,000	3,276,045
b) Out	7610-7629	(469,904)	(500,000)	(969,904)	(100,000)	(1,069,904)
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	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>2,617,846</b>	<b>(406,705)</b>	<b>2,211,141</b>	<b>(5,000)</b>	<b>2,206,141</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>						
		<b>(4,035,550)</b>	<b>4,381,261</b>	<b>345,711</b>	<b>(7,688,435)</b>	<b>(7,342,724)</b>
<b>Beginning Fund Balance</b>						
		32,357,331		28,321,781		28,667,492
<b>Ending Fund Balance</b>						
		28,321,781		28,667,492		21,324,768
<b>Components of Fund Balance:</b>						
<b>a) Nonspendable</b>						
Revolving Cash		25,200		25,200		25,200
Stores		137,936		137,936		137,936
Prepaid Expenditures		885,467		885,467		885,467
<b>b) Restricted</b>						
		998,928		1,393,368		1,999,301
<b>c) Committed</b>						
		0		0		0
<b>d) Assigned</b>						
Additional 2% Reserves per Board Policy		3,346,805		3,008,658		3032690
Board Reserve - 2018-19 One-time Funds		1,821,492		1,821,492		1,821,492
ERATE Carryover		455,992		0		0
15-16 One-time Funds Carryover		150,210		0		0
17-18 One-time Funds Carryover		39,047		1,706,336		1,706,336
19-20 One-time Funds Carryover		1,706,336		0		0
Temp Education Impact Aid (EIA)		1,409,625		0		0
Fair Market Value of Cash		428,691		0		0
Site Allocations Carryover		528,483		0		0
<b>e) Unassigned/Unappropriated</b>						
3% Required Reserve		5,020,208		4,512,988		4,549,035
<b>Unappropriated Fund Balance</b>		<b>11,367,361</b>		<b>15,176,047</b>		<b>7,167,310</b>

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	3,172.00	0.00	0.00	(332,226.00)				
Other Sources/Uses Detail					3,087,750.00	469,904.00		
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	54,917.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(3,172.00)	277,309.00	0.00				
Other Sources/Uses Detail					469,904.00	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				87,750.00		
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,172.00	(3,172.00)	332,226.00	(332,226.00)	3,557,654.00	3,557,654.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	11,796.00	11,830.15		
Charter School		0.00		
<b>Total ADA</b>	<b>11,796.00</b>	<b>11,830.15</b>	<b>0.3%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	11,794.00	11,223.39		
Charter School				
<b>Total ADA</b>	<b>11,794.00</b>	<b>11,223.39</b>	<b>-4.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	11,788.00	11,072.47		
Charter School				
<b>Total ADA</b>	<b>11,788.00</b>	<b>11,072.47</b>	<b>-6.1%</b>	<b>Not Met</b>

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

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

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

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

Due to COVID-19, District will be funded on the better of current year ADA or 19-20 ADA as the prior year basis. The district estimates to have declining enrollment of 408, 193, and 151 for 2020-21, 2021-22 and 2022-23 respectively.



## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	12,014	11,954		
Charter School				
<b>Total Enrollment</b>	<b>12,014</b>	<b>11,954</b>	<b>-0.5%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	12,313	11,752		
Charter School				
<b>Total Enrollment</b>	<b>12,313</b>	<b>11,752</b>	<b>-4.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	12,369	11,594		
Charter School				
<b>Total Enrollment</b>	<b>12,369</b>	<b>11,594</b>	<b>-6.3%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Due to COVID-19, District is now projecting declining enrollment in all three years of the Multi-Year Projection (MYP).

**3. CRITERION: ADA to Enrollment**

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

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

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

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

**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	11,416	11,954		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,416</b>	<b>11,954</b>	<b>95.5%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	11,223	11,752		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,223</b>	<b>11,752</b>	<b>95.5%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	11,072	11,594		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,072</b>	<b>11,594</b>	<b>95.5%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	108,747,215.00	118,676,148.00	9.1%	Not Met
1st Subsequent Year (2021-22)	108,754,933.00	118,569,779.00	9.0%	Not Met
2nd Subsequent Year (2022-23)	108,787,751.00	113,083,261.00	3.9%	Not Met

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

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

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

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

2020-21 Original Budget included the Governor's Budget Proposal containing a 10% cut to LCFF funding. The adopted state budget did not include this cut.

## 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)	89,828,038.00	100,537,705.00	89.3%	Met
1st Subsequent Year (2021-22)	88,427,714.00	97,823,753.00	90.4%	Met
2nd Subsequent Year (2022-23)	89,971,571.00	99,519,390.00	90.4%	Met

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

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

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

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

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	13,221,676.00	20,096,353.00	52.0%	Yes
1st Subsequent Year (2021-22)	8,963,934.00	9,482,419.00	5.8%	Yes
2nd Subsequent Year (2022-23)	8,963,934.00	8,408,219.00	-6.2%	Yes

**Explanation:**  
(required if Yes)

Large change in Federal funding due to CARES act funding to address COVID-19 learning impacts.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	17,407,958.00	15,040,679.00	-13.6%	Yes
1st Subsequent Year (2021-22)	17,407,706.00	13,541,612.00	-22.2%	Yes
2nd Subsequent Year (2022-23)	17,406,839.00	13,520,483.00	-22.3%	Yes

**Explanation:**  
(required if Yes)

Main factor in change in state revenue related to SACS change in recording special education revenue from object code 8311 to local revenue object code 8792.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	5,708,660.00	11,372,598.00	99.2%	Yes
1st Subsequent Year (2021-22)	5,698,660.00	10,972,598.00	92.5%	Yes
2nd Subsequent Year (2022-23)	5,808,660.00	10,972,598.00	88.9%	Yes

**Explanation:**  
(required if Yes)

Main factor in change in state revenue related to SACS change in recording special education revenue from object code 8311 to local revenue object code 8792.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	8,051,675.00	13,854,912.00	72.1%	Yes
1st Subsequent Year (2021-22)	6,178,186.00	5,136,046.00	-16.9%	Yes
2nd Subsequent Year (2022-23)	6,433,186.00	5,141,046.00	-20.1%	Yes

**Explanation:**  
(required if Yes)

Change in supplies budget due to COVID-19 funding received after Original Budget and requirement to spend CARES act dollars before 12-31-20.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	14,010,847.00	18,188,564.00	29.8%	Yes
1st Subsequent Year (2021-22)	12,978,129.00	13,039,426.00	0.5%	No
2nd Subsequent Year (2022-23)	13,234,835.00	12,777,957.00	-3.5%	No

**Explanation:**  
(required if Yes)

Change in services budget due to COVID-19 funding received after Original Budget and requirement to spend CARES act dollars before 12-31-20.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	36,338,294.00	46,509,630.00	28.0%	Not Met
1st Subsequent Year (2021-22)	32,070,300.00	33,996,629.00	6.0%	Not Met
2nd Subsequent Year (2022-23)	32,179,433.00	32,901,300.00	2.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	22,062,522.00	32,043,476.00	45.2%	Not Met
1st Subsequent Year (2021-22)	19,156,315.00	18,175,472.00	-5.1%	Not Met
2nd Subsequent Year (2022-23)	19,668,021.00	17,919,003.00	-8.9%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Large change in Federal funding due to CARES act funding to address COVID-19 learning impacts.

**Explanation:**

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

Main factor in change in state revenue related to SACS change in recording special education revenue from object code 8311 to local revenue object code 8792.

**Explanation:**

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

Main factor in change in state revenue related to SACS change in recording special education revenue from object code 8311 to local revenue object code 8792.

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

**Explanation:**

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

Change in supplies budget due to COVID-19 funding received after Original Budget and requirement to spend CARES act dollars before 12-31-20.

**Explanation:**

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

Change in services budget due to COVID-19 funding received after Original Budget and requirement to spend CARES act dollars before 12-31-20.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,675,429.00	4,853,081.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,185,680.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.8%	13.1%	7.7%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.3%</b>	<b>4.4%</b>	<b>2.6%</b>

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(1,461,414.00)	101,007,609.00	1.4%	Met
1st Subsequent Year (2021-22)	(48,729.00)	98,793,657.00	0.0%	Met
2nd Subsequent Year (2022-23)	(7,948,658.00)	100,589,294.00	7.9%	Not Met

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

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

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

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

2022-23 estimates show impact of declining enrollment without any increased Cost Of Living Adjustment (COLA) in the Local Control Funding Formula (LCFF) calculation.



## 9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	28,321,781.00	Met
1st Subsequent Year (2021-22)	28,667,492.00	Met
2nd Subsequent Year (2022-23)	21,324,768.00	Met

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

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

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

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

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2020-21)	12,580,621.00	Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,416	11,223	11,072
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00		

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	167,340,256.00	150,432,920.00	151,634,508.00
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)	167,340,256.00	150,432,920.00	151,634,508.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,020,207.68	4,512,987.60	4,549,035.24
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,020,207.68</b>	<b>4,512,987.60</b>	<b>4,549,035.24</b>

### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,020,208.00	4,512,988.00	4,549,035.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,367,361.00	15,176,047.00	7,167,310.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	16,387,569.00	19,689,035.00	11,716,345.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.79%	13.09%	7.73%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,020,207.68</b>	<b>4,512,987.60</b>	<b>4,549,035.24</b>
Status:	Met	Met	Met

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

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

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

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

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

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

CUSD typically projects for interfund borrowing in the months of April, May and June between the General Fund (01) and Child Development Fund (12) and Cafeteria Fund (13). This interfund cash borrowing is due to the delay in federal and state reimbursement payments in the Nutrition Services and After School Programs.

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(20,878,880.00)	(21,110,266.00)	1.1%	231,386.00	Met
1st Subsequent Year (2021-22)	(21,340,051.00)	(21,463,030.00)	0.6%	122,979.00	Met
2nd Subsequent Year (2022-23)	(21,929,246.00)	(22,154,676.00)	1.0%	225,430.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	3,089,250.00	3,087,750.00	0.0%	(1,500.00)	Met
1st Subsequent Year (2021-22)	3,182,545.00	3,181,045.00	0.0%	(1,500.00)	Met
2nd Subsequent Year (2022-23)	3,277,545.00	3,276,045.00	0.0%	(1,500.00)	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	501,989.00	469,904.00	-6.4%	(32,085.00)	Not Met
1st Subsequent Year (2021-22)	601,989.00	969,904.00	61.1%	367,915.00	Not Met
2nd Subsequent Year (2022-23)	701,989.00	1,069,904.00	52.4%	367,915.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

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

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

Transfers Out estimates directly related to fluctuations in Nutrition Services program in COVID-19 environment.

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

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




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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Debt Schedules for bond repayments show increaseing principal and interest payments in out years. Note, bonds are repaid from property tax levies and are outside the Distric't's operating budget.

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

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

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

No

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

**Explanation:**  
(Required if Yes)



## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
32,867,442.00	32,867,442.00
0.00	0.00
32,867,442.00	32,867,442.00
Actuarial	Actuarial
Oct 28, 2019	Oct 28, 2019

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,635,531.00	2,635,531.00
2,635,531.00	2,635,531.00
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)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

2,380,092.00	2,524,580.00
2,451,495.00	2,549,580.00
2,525,040.00	2,574,580.00

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

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

2,635,531.00	2,635,531.00
2,635,531.00	2,635,531.00
2,635,531.00	2,635,531.00

- d. Number of retirees receiving OPEB benefits

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

1,192	1,192
1,192	1,192
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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No
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- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

  


4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

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	711.6	688.6	682.6

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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
9,923,808	9,923,808	9,923,808
97.0%	97.0%	97.0%
0.0%	0.0%	0.0%

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

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

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

No		
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**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
1,152,151	1,181,651	1,210,918
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 budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	592.2	592.0	593.2	594.2

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

329,245

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5,888,359	5,888,359	5,888,359
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

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

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
478,212	494,712	511,827
2.0%	2.0%	2.0%

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

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

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

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

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


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

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

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

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

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	83.6	86.6	87.6	87.6

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,100,496	1,100,496	1,100,496
90.0%	90.0%	90.0%
0.0%	0.0%	0.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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.



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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Yes

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

No

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

No

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

**Comments:**  
(optional)

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## End of School District First Interim Criteria and Standards Review

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SACS2020ALL Financial Reporting Software - 2020.2.0  
12/1/2020 9:28:10 AM

04-61424-0000000

First 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

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
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Explanation:Resource 3220 is CARES Act (Learning Loss Mitigation Funds) CUSD spent prior to June 30, 2020 and before the official appropriation by the state. Note, these funds were allocated in March 2020 with a deadline to spend before December 31, 2020 and the spending of these funds and the corresponding negative beginning balance are in accordance with CDE guidelines.

### 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	-10,000.00
----	------	------	------------

Explanation:Negative interest earned at County Treasury due to the delay in state and federal reimbursement payments for the Nutrition Services program.

13	5310	8634	-103.00
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Explanation:Negative amount in local revenue in the Nutrition Services program related to refunds of purchased meal balances from prior year due to COVID-19.

### 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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

EXCEPTION

Form CASH

Checks Completed.