

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: 12.10.20

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 10, 2020

Signed:  _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Miranda Durning

Telephone: 619-390-2604

Title: Director of Finance

E-mail: mdurning@lsusd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	43,781,167.00	43,781,167.00	9,770,803.96	43,781,167.00	0.00	0.0%
2) Federal Revenue		8100-8299	187,694.00	187,694.00	0.00	187,694.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,030,874.00	1,030,874.00	28,148.02	1,004,121.00	(26,753.00)	-2.6%
4) Other Local Revenue		8600-8799	1,358,976.35	1,358,976.35	549,030.80	1,393,434.82	34,458.47	2.5%
5) TOTAL, REVENUES			46,358,711.35	46,358,711.35	10,347,982.78	46,366,416.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,263,611.72	19,263,611.72	4,955,592.02	19,077,734.54	185,877.18	1.0%
2) Classified Salaries		2000-2999	5,093,453.34	5,093,453.34	1,361,117.29	4,820,819.61	272,633.73	5.4%
3) Employee Benefits		3000-3999	10,816,789.96	10,816,789.96	2,575,696.44	10,512,628.61	304,161.35	2.8%
4) Books and Supplies		4000-4999	1,073,333.07	1,073,333.07	104,976.14	1,067,394.05	5,939.02	0.6%
5) Services and Other Operating Expenditures		5000-5999	3,620,501.49	3,620,501.49	1,761,364.54	3,859,062.96	(238,561.47)	-6.6%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	0.00	50,000.00	25,000.00	33.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	554.00	2,770.00	(2,770.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,008,640.13)	(1,008,640.13)	(130,261.87)	(1,051,736.24)	43,096.11	-4.3%
9) TOTAL, EXPENDITURES			38,934,049.45	38,934,049.45	10,629,038.56	38,338,673.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,424,661.90	7,424,661.90	(281,055.78)	8,027,743.29		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	44,139.20	44,139.20	0.00	0.00	44,139.20	100.0%
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	(8,270,396.49)	(8,270,396.49)	0.00	(7,825,143.01)	445,253.48	-5.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,314,535.69)	(8,314,535.69)	0.00	(7,825,143.01)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(889,873.79)	(889,873.79)	(281,055.78)	202,600.28		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,481,136.06	10,481,136.06		10,481,136.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,481,136.06	10,481,136.06		10,481,136.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,481,136.06	10,481,136.06		10,481,136.06		
2) Ending Balance, June 30 (E + F1e)								
			9,591,262.27	9,591,262.27		10,683,736.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	85,000.00	85,000.00		85,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	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	400,000.00	400,000.00		400,000.00		
Deferred Maintenance	0000	9780		400,000.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,852,299.20	1,852,299.20		1,824,843.23		
Unassigned/Unappropriated Amount		9790	7,253,963.07	7,253,963.07		8,373,893.11		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	29,646,640.00	29,646,640.00	7,079,252.00	24,316,667.00	(5,329,973.00)	-18.0%
Education Protection Account State Aid - Current Year		8012	3,913,650.00	3,913,650.00	2,250,993.00	8,873,121.00	4,959,471.00	126.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	63,162.00	63,162.00	0.00	61,379.00	(1,783.00)	-2.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,780,488.00	9,780,488.00	174,252.10	10,165,353.00	384,865.00	3.9%
Unsecured Roll Taxes		8042	301,064.00	301,064.00	311,622.64	319,891.00	18,827.00	6.3%
Prior Years' Taxes		8043	1,035.00	1,035.00	4,670.11	8,863.00	7,828.00	756.3%
Supplemental Taxes		8044	614,362.00	614,362.00	124,606.79	635,745.00	21,383.00	3.5%
Education Revenue Augmentation Fund (ERAF)		8045	47,213.00	47,213.00	43,388.32	(6,857.00)	(54,070.00)	-114.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	251,948.00	251,948.00	0.00	275,843.00	23,895.00	9.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			44,619,562.00	44,619,562.00	9,988,784.96	44,650,005.00	30,443.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(838,395.00)	(838,395.00)	(217,981.00)	(868,838.00)	(30,443.00)	3.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			43,781,167.00	43,781,167.00	9,770,803.96	43,781,167.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	187,694.00	187,694.00	0.00	187,694.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290						
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			187,694.00	187,694.00	0.00	187,694.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	154,344.00	154,344.00	0.00	154,662.00	318.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	766,530.00	766,530.00	0.00	739,459.00	(27,071.00)	-3.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	110,000.00	110,000.00	28,148.02	110,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,030,874.00	1,030,874.00	28,148.02	1,004,121.00	(26,753.00)	-2.6%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	7,100.00	7,100.00	0.00	6,900.00	(200.00)	-2.8%
Interest		8660	124,790.00	124,790.00	24,362.89	143,406.00	18,616.00	14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	14,290.00	14,290.00	(359.10)	0.00	(14,290.00)	-100.0%
Interagency Services		8677	584,403.00	584,403.00	387,240.61	613,743.00	29,340.00	5.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	628,393.35	628,393.35	137,786.40	629,385.82	992.47	0.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,358,976.35	1,358,976.35	549,030.80	1,393,434.82	34,458.47	2.5%
TOTAL, REVENUES			46,358,711.35	46,358,711.35	10,347,982.78	46,366,416.82	7,705.47	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	16,046,125.02	16,046,125.02	4,126,089.20	15,857,116.13	189,008.89	1.2%
Certificated Pupil Support Salaries		1200	1,133,915.79	1,133,915.79	231,068.77	1,213,137.09	(79,221.30)	-7.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,083,570.91	2,083,570.91	598,434.05	2,007,481.32	76,089.59	3.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,263,611.72	19,263,611.72	4,955,592.02	19,077,734.54	185,877.18	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	70,580.85	70,580.85	16,542.64	70,580.87	(0.02)	0.0%
Classified Support Salaries		2200	2,034,640.98	2,034,640.98	520,571.83	1,920,935.70	113,705.28	5.6%
Classified Supervisors' and Administrators' Salaries		2300	621,515.78	621,515.78	198,612.49	655,076.99	(33,561.21)	-5.4%
Clerical, Technical and Office Salaries		2400	1,774,467.43	1,774,467.43	535,339.07	1,782,093.65	(7,626.22)	-0.4%
Other Classified Salaries		2900	592,248.30	592,248.30	90,051.26	392,132.40	200,115.90	33.8%
TOTAL, CLASSIFIED SALARIES			5,093,453.34	5,093,453.34	1,361,117.29	4,820,819.61	272,633.73	5.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,029,098.40	3,029,098.40	743,654.28	3,058,281.09	(29,182.69)	-1.0%
PERS		3201-3202	979,280.07	979,280.07	255,276.40	891,569.67	87,710.40	9.0%
OASDI/Medicare/Alternative		3301-3302	697,113.05	697,113.05	171,743.23	666,434.56	30,678.49	4.4%
Health and Welfare Benefits		3401-3402	5,174,454.76	5,174,454.76	927,186.10	4,972,128.25	202,326.51	3.9%
Unemployment Insurance		3501-3502	12,178.61	12,178.61	3,728.91	12,048.08	130.53	1.1%
Workers' Compensation		3601-3602	310,549.39	310,549.39	78,850.16	309,068.42	1,480.97	0.5%
OPEB, Allocated		3701-3702	0.00	0.00	173,225.94	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	339,978.89	339,978.89	65,137.87	336,883.09	3,095.80	0.9%
Other Employee Benefits		3901-3902	274,136.79	274,136.79	156,893.55	266,215.45	7,921.34	2.9%
TOTAL, EMPLOYEE BENEFITS			10,816,789.96	10,816,789.96	2,575,696.44	10,512,628.61	304,161.35	2.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	966,714.04	966,714.04	69,959.22	962,716.72	3,997.32	0.4%
Noncapitalized Equipment		4400	101,619.03	101,619.03	35,016.92	104,677.33	(3,058.30)	-3.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,073,333.07	1,073,333.07	104,976.14	1,067,394.05	5,939.02	0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	64,730.99	64,730.99	9,667.63	64,265.41	465.58	0.7%
Dues and Memberships		5300	41,190.00	41,190.00	30,069.03	41,525.20	(335.20)	-0.8%
Insurance		5400-5450	437,651.00	437,651.00	417,651.00	487,651.00	(50,000.00)	-11.4%
Operations and Housekeeping Services		5500	1,265,640.00	1,265,640.00	263,793.98	1,273,261.60	(7,621.60)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	784,703.43	784,703.43	649,696.70	791,656.02	(6,952.59)	-0.9%
Transfers of Direct Costs		5710	1,868.00	1,868.00	120.44	2,871.00	(1,003.00)	-53.7%
Transfers of Direct Costs - Interfund		5750	(244,227.00)	(244,227.00)	(20.04)	(164,918.00)	(79,309.00)	32.5%
Professional/Consulting Services and Operating Expenditures		5800	1,096,915.07	1,096,915.07	372,911.63	1,149,137.19	(52,222.12)	-4.8%
Communications		5900	172,030.00	172,030.00	17,474.17	213,613.54	(41,583.54)	-24.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,620,501.49	3,620,501.49	1,761,364.54	3,859,062.96	(238,561.47)	-6.6%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	0.00	50,000.00	25,000.00	33.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	75,000.00	0.00	50,000.00	25,000.00	33.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	554.00	2,770.00	(2,770.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	554.00	2,770.00	(2,770.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(878,709.43)	(878,709.43)	(116,812.63)	(942,953.47)	64,244.04	-7.3%
Transfers of Indirect Costs - Interfund		7350	(129,930.70)	(129,930.70)	(13,449.24)	(108,782.77)	(21,147.93)	16.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,008,640.13)	(1,008,640.13)	(130,261.87)	(1,051,736.24)	43,096.11	-4.3%
TOTAL, EXPENDITURES			38,934,049.45	38,934,049.45	10,629,038.56	38,338,673.53	595,375.92	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	44,139.20	44,139.20	0.00	0.00	44,139.20	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			44,139.20	44,139.20	0.00	0.00	44,139.20	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(8,270,396.49)	(8,270,396.49)	0.00	(7,825,143.01)	445,253.48	-5.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,270,396.49)	(8,270,396.49)	0.00	(7,825,143.01)	445,253.48	-5.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(8,314,535.69)	(8,314,535.69)	0.00	(7,825,143.01)	489,392.68	-5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	311,434.00	311,434.00	0.00	311,434.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,257,880.58	6,257,880.58	2,995,419.84	6,313,704.19	55,823.61	0.9%
3) Other State Revenue		8300-8599	4,450,052.00	4,450,052.00	635,123.00	4,223,202.00	(226,850.00)	-5.1%
4) Other Local Revenue		8600-8799	3,656,354.42	3,656,354.42	831,154.00	3,740,514.42	84,160.00	2.3%
5) TOTAL, REVENUES			14,675,721.00	14,675,721.00	4,461,696.84	14,588,854.61		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,399,019.97	5,399,019.97	1,582,279.48	5,510,993.99	(111,974.02)	-2.1%
2) Classified Salaries		2000-2999	3,735,698.49	3,735,698.49	973,340.50	3,964,740.49	(229,042.00)	-6.1%
3) Employee Benefits		3000-3999	6,857,678.25	6,857,678.25	1,069,132.15	7,038,715.20	(181,036.95)	-2.6%
4) Books and Supplies		4000-4999	2,835,854.92	2,835,854.92	1,074,955.14	2,059,170.84	776,684.08	27.4%
5) Services and Other Operating Expenditures		5000-5999	3,102,296.18	3,102,296.18	640,362.85	2,929,009.09	173,287.09	5.6%
6) Capital Outlay		6000-6999	0.00	0.00	19,851.00	43,851.00	(43,851.00)	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	878,709.43	878,709.43	116,812.63	942,953.47	(64,244.04)	-7.3%
9) TOTAL, EXPENDITURES			22,809,257.24	22,809,257.24	5,476,733.75	22,489,434.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,133,536.24)	(8,133,536.24)	(1,015,036.91)	(7,900,579.47)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	8,270,396.49	8,270,396.49	0.00	7,825,143.01	(445,253.48)	-5.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,270,396.49	8,270,396.49	0.00	7,825,143.01		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,860.25	136,860.25	(1,015,036.91)	(75,436.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	596,146.73	596,146.73		596,146.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			596,146.73	596,146.73		596,146.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			596,146.73	596,146.73		596,146.73		
2) Ending Balance, June 30 (E + F1e)			733,006.98	733,006.98		520,710.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(33,146.84)	(33,146.84)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	311,434.00	311,434.00	0.00	311,434.00	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			311,434.00	311,434.00	0.00	311,434.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,330,573.00	1,330,573.00	0.00	1,331,931.00	1,358.00	0.1%
Special Education Discretionary Grants		8182	163,723.00	163,723.00	0.00	163,723.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	783,486.08	783,486.08	64,762.32	780,592.32	(2,893.76)	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	111,178.00	111,178.00	0.00	126,536.74	15,358.74	13.8%

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Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	36,522.00	36,522.00	84,726.87	37,045.87	523.87	1.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	91,709.50	91,709.50	10,793.65	122,479.15	30,769.65	33.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,740,689.00	3,740,689.00	2,835,137.00	3,751,396.11	10,707.11	0.3%
TOTAL, FEDERAL REVENUE			6,257,880.58	6,257,880.58	2,995,419.84	6,313,704.19	55,823.61	0.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	741,301.00	741,301.00	221,484.00	741,301.00	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	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	270,540.00	270,540.00	0.00	232,326.00	(38,214.00)	-14.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,438,211.00	3,438,211.00	413,639.00	3,249,575.00	(188,636.00)	-5.5%
TOTAL, OTHER STATE REVENUE			4,450,052.00	4,450,052.00	635,123.00	4,223,202.00	(226,850.00)	-5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	172,240.00	172,240.00	0.00	172,240.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	524,170.42	524,170.42	0.00	524,170.42	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	15,000.00	15,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,959,944.00	2,959,944.00	831,154.00	3,029,104.00	69,160.00	2.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,656,354.42	3,656,354.42	831,154.00	3,740,514.42	84,160.00	2.3%
TOTAL, REVENUES			14,675,721.00	14,675,721.00	4,461,696.84	14,588,854.61	(86,866.39)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,971,404.45	4,971,404.45	1,388,642.71	5,267,003.69	(295,599.24)	-5.9%
Certificated Pupil Support Salaries		1200	386,700.80	386,700.80	157,947.99	191,455.20	195,245.60	50.5%
Certificated Supervisors' and Administrators' Salaries		1300	40,914.72	40,914.72	35,688.78	52,535.10	(11,620.38)	-28.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,399,019.97	5,399,019.97	1,582,279.48	5,510,993.99	(111,974.02)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,172,829.38	2,172,829.38	473,117.71	2,018,960.32	153,869.06	7.1%
Classified Support Salaries		2200	879,390.20	879,390.20	274,819.62	966,799.94	(87,409.74)	-9.9%
Classified Supervisors' and Administrators' Salaries		2300	91,440.52	91,440.52	30,480.20	99,741.53	(8,301.01)	-9.1%
Clerical, Technical and Office Salaries		2400	115,530.33	115,530.33	30,219.71	95,166.56	20,363.77	17.6%
Other Classified Salaries		2900	476,508.06	476,508.06	164,703.26	784,072.14	(307,564.08)	-64.5%
TOTAL, CLASSIFIED SALARIES			3,735,698.49	3,735,698.49	973,340.50	3,964,740.49	(229,042.00)	-6.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,349,255.71	3,349,255.71	242,554.32	3,378,209.66	(28,953.95)	-0.9%
PERS		3201-3202	686,049.98	686,049.98	190,496.54	679,991.49	6,058.49	0.9%
OASDI/Medicare/Alternative		3301-3302	373,935.52	373,935.52	100,296.11	396,184.02	(22,248.50)	-5.9%
Health and Welfare Benefits		3401-3402	2,167,919.87	2,167,919.87	462,437.88	2,281,992.43	(114,072.56)	-5.3%
Unemployment Insurance		3501-3502	4,510.55	4,510.55	1,277.12	4,957.69	(447.14)	-9.9%
Workers' Compensation		3601-3602	114,026.89	114,026.89	34,187.86	120,716.43	(6,689.54)	-5.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	159,556.73	159,556.73	35,699.12	172,523.88	(12,967.15)	-8.1%
Other Employee Benefits		3901-3902	2,423.00	2,423.00	2,183.20	4,139.60	(1,716.60)	-70.8%
TOTAL, EMPLOYEE BENEFITS			6,857,678.25	6,857,678.25	1,069,132.15	7,038,715.20	(181,036.95)	-2.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	247,000.00	247,000.00	129,328.69	248,500.00	(1,500.00)	-0.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,682,223.92	1,682,223.92	507,114.23	1,342,005.22	340,218.70	20.2%
Noncapitalized Equipment		4400	906,631.00	906,631.00	438,512.22	468,665.62	437,965.38	48.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,835,854.92	2,835,854.92	1,074,955.14	2,059,170.84	776,684.08	27.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	525,754.00	525,754.00	8,150.35	341,606.00	184,148.00	35.0%
Travel and Conferences		5200	23,635.99	23,635.99	4,226.19	25,832.32	(2,196.33)	-9.3%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,812.00	7,812.00	3,076.76	15,312.00	(7,500.00)	-96.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	260,300.00	260,300.00	129,342.10	160,665.20	99,634.80	38.3%
Transfers of Direct Costs		5710	(1,868.00)	(1,868.00)	(120.44)	(2,871.00)	1,003.00	-53.7%
Transfers of Direct Costs - Interfund		5750	350.00	350.00	4,954.63	28,482.00	(28,132.00)	-8037.7%
Professional/Consulting Services and Operating Expenditures		5800	2,272,645.19	2,272,645.19	487,650.91	2,346,315.57	(73,670.38)	-3.2%
Communications		5900	13,567.00	13,567.00	3,082.35	13,567.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,102,296.18	3,102,296.18	640,362.85	2,929,009.09	173,287.09	5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	19,851.00	19,851.00	(19,851.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	24,000.00	(24,000.00)	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	19,851.00	43,851.00	(43,851.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	878,709.43	878,709.43	116,812.63	942,953.47	(64,244.04)	-7.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			878,709.43	878,709.43	116,812.63	942,953.47	(64,244.04)	-7.3%
TOTAL, EXPENDITURES			22,809,257.24	22,809,257.24	5,476,733.75	22,489,434.08	319,823.16	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	8,270,396.49	8,270,396.49	0.00	7,825,143.01	(445,253.48)	-5.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,270,396.49	8,270,396.49	0.00	7,825,143.01	(445,253.48)	-5.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			8,270,396.49	8,270,396.49	0.00	7,825,143.01	445,253.48	-5.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	44,092,601.00	44,092,601.00	9,770,803.96	44,092,601.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,445,574.58	6,445,574.58	2,995,419.84	6,501,398.19	55,823.61	0.9%
3) Other State Revenue		8300-8599	5,480,926.00	5,480,926.00	663,271.02	5,227,323.00	(253,603.00)	-4.6%
4) Other Local Revenue		8600-8799	5,015,330.77	5,015,330.77	1,380,184.80	5,133,949.24	118,618.47	2.4%
5) TOTAL, REVENUES			61,034,432.35	61,034,432.35	14,809,679.62	60,955,271.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,662,631.69	24,662,631.69	6,537,871.50	24,588,728.53	73,903.16	0.3%
2) Classified Salaries		2000-2999	8,829,151.83	8,829,151.83	2,334,457.79	8,785,560.10	43,591.73	0.5%
3) Employee Benefits		3000-3999	17,674,468.21	17,674,468.21	3,644,828.59	17,551,343.81	123,124.40	0.7%
4) Books and Supplies		4000-4999	3,909,187.99	3,909,187.99	1,179,931.28	3,126,564.89	782,623.10	20.0%
5) Services and Other Operating Expenditures		5000-5999	6,722,797.67	6,722,797.67	2,401,727.39	6,788,072.05	(65,274.38)	-1.0%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	19,851.00	93,851.00	(18,851.00)	-25.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	554.00	2,770.00	(2,770.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(129,930.70)	(129,930.70)	(13,449.24)	(108,782.77)	(21,147.93)	16.3%
9) TOTAL, EXPENDITURES			61,743,306.69	61,743,306.69	16,105,772.31	60,828,107.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(708,874.34)	(708,874.34)	(1,296,092.69)	127,163.82		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	44,139.20	44,139.20	0.00	0.00	44,139.20	100.0%
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			(44,139.20)	(44,139.20)	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(753,013.54)	(753,013.54)	(1,296,092.69)	127,163.82		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,077,282.79	11,077,282.79		11,077,282.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,077,282.79	11,077,282.79		11,077,282.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,077,282.79	11,077,282.79		11,077,282.79		
2) Ending Balance, June 30 (E + F1e)			10,324,269.25	10,324,269.25		11,204,446.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	85,000.00	85,000.00		85,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
9740			766,153.82	766,153.82		520,710.27		
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	400,000.00	400,000.00		400,000.00		
Deferred Maintenance	0000	9780		400,000.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,852,299.20	1,852,299.20		1,824,843.23		
Unassigned/Unappropriated Amount		9790	7,220,816.23	7,220,816.23		8,373,893.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	29,646,640.00	29,646,640.00	7,079,252.00	24,316,667.00	(5,329,973.00)	-18.0%
Education Protection Account State Aid - Current Year		8012	3,913,650.00	3,913,650.00	2,250,993.00	8,873,121.00	4,959,471.00	126.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	63,162.00	63,162.00	0.00	61,379.00	(1,783.00)	-2.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,780,488.00	9,780,488.00	174,252.10	10,165,353.00	384,865.00	3.9%
Unsecured Roll Taxes		8042	301,064.00	301,064.00	311,622.64	319,891.00	18,827.00	6.3%
Prior Years' Taxes		8043	1,035.00	1,035.00	4,670.11	8,863.00	7,828.00	756.3%
Supplemental Taxes		8044	614,362.00	614,362.00	124,606.79	635,745.00	21,383.00	3.5%
Education Revenue Augmentation Fund (ERAF)		8045	47,213.00	47,213.00	43,388.32	(6,857.00)	(54,070.00)	-114.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	251,948.00	251,948.00	0.00	275,843.00	23,895.00	9.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			44,619,562.00	44,619,562.00	9,988,784.96	44,650,005.00	30,443.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(838,395.00)	(838,395.00)	(217,981.00)	(868,838.00)	(30,443.00)	3.6%
Property Taxes Transfers		8097	311,434.00	311,434.00	0.00	311,434.00	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			44,092,601.00	44,092,601.00	9,770,803.96	44,092,601.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	187,694.00	187,694.00	0.00	187,694.00	0.00	0.0%
Special Education Entitlement		8181	1,330,573.00	1,330,573.00	0.00	1,331,931.00	1,358.00	0.1%
Special Education Discretionary Grants		8182	163,723.00	163,723.00	0.00	163,723.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	783,486.08	783,486.08	64,762.32	780,592.32	(2,893.76)	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	111,178.00	111,178.00	0.00	126,536.74	15,358.74	13.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	36,522.00	36,522.00	84,726.87	37,045.87	523.87	1.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	91,709.50	91,709.50	10,793.65	122,479.15	30,769.65	33.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,740,689.00	3,740,689.00	2,835,137.00	3,751,396.11	10,707.11	0.3%
TOTAL, FEDERAL REVENUE			6,445,574.58	6,445,574.58	2,995,419.84	6,501,398.19	55,823.61	0.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	741,301.00	741,301.00	221,484.00	741,301.00	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	154,344.00	154,344.00	0.00	154,662.00	318.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	1,037,070.00	1,037,070.00	0.00	971,785.00	(65,285.00)	-6.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,548,211.00	3,548,211.00	441,787.02	3,359,575.00	(188,636.00)	-5.3%
TOTAL, OTHER STATE REVENUE			5,480,926.00	5,480,926.00	663,271.02	5,227,323.00	(253,603.00)	-4.6%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	172,240.00	172,240.00	0.00	172,240.00	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	7,100.00	7,100.00	0.00	6,900.00	(200.00)	-2.8%
Interest		8660	124,790.00	124,790.00	24,362.89	143,406.00	18,616.00	14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	14,290.00	14,290.00	(359.10)	0.00	(14,290.00)	-100.0%
Interagency Services		8677	1,108,573.42	1,108,573.42	387,240.61	1,137,913.42	29,340.00	2.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	628,393.35	628,393.35	137,786.40	644,385.82	15,992.47	2.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,959,944.00	2,959,944.00	831,154.00	3,029,104.00	69,160.00	2.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,015,330.77	5,015,330.77	1,380,184.80	5,133,949.24	118,618.47	2.4%
TOTAL, REVENUES			61,034,432.35	61,034,432.35	14,809,679.62	60,955,271.43	(79,160.92)	-0.1%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	21,017,529.47	21,017,529.47	5,514,731.91	21,124,119.82	(106,590.35)	-0.5%
Certificated Pupil Support Salaries		1200	1,520,616.59	1,520,616.59	389,016.76	1,404,592.29	116,024.30	7.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,124,485.63	2,124,485.63	634,122.83	2,060,016.42	64,469.21	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			24,662,631.69	24,662,631.69	6,537,871.50	24,588,728.53	73,903.16	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,243,410.23	2,243,410.23	489,660.35	2,089,541.19	153,869.04	6.9%
Classified Support Salaries		2200	2,914,031.18	2,914,031.18	795,391.45	2,887,735.64	26,295.54	0.9%
Classified Supervisors' and Administrators' Salaries		2300	712,956.30	712,956.30	229,092.69	754,818.52	(41,862.22)	-5.9%
Clerical, Technical and Office Salaries		2400	1,889,997.76	1,889,997.76	565,558.78	1,877,260.21	12,737.55	0.7%
Other Classified Salaries		2900	1,068,756.36	1,068,756.36	254,754.52	1,176,204.54	(107,448.18)	-10.1%
TOTAL, CLASSIFIED SALARIES			8,829,151.83	8,829,151.83	2,334,457.79	8,785,560.10	43,591.73	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,378,354.11	6,378,354.11	986,208.60	6,436,490.75	(58,136.64)	-0.9%
PERS		3201-3202	1,665,330.05	1,665,330.05	445,772.94	1,571,561.16	93,768.89	5.6%
OASDI/Medicare/Alternative		3301-3302	1,071,048.57	1,071,048.57	272,039.34	1,062,618.58	8,429.99	0.8%
Health and Welfare Benefits		3401-3402	7,342,374.63	7,342,374.63	1,389,623.98	7,254,120.68	88,253.95	1.2%
Unemployment Insurance		3501-3502	16,689.16	16,689.16	5,006.03	17,005.77	(316.61)	-1.9%
Workers' Compensation		3601-3602	424,576.28	424,576.28	113,038.02	429,784.85	(5,208.57)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	173,225.94	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	499,535.62	499,535.62	100,836.99	509,406.97	(9,871.35)	-2.0%
Other Employee Benefits		3901-3902	276,559.79	276,559.79	159,076.75	270,355.05	6,204.74	2.2%
TOTAL, EMPLOYEE BENEFITS			17,674,468.21	17,674,468.21	3,644,828.59	17,551,343.81	123,124.40	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	252,000.00	252,000.00	129,328.69	248,500.00	3,500.00	1.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,648,937.96	2,648,937.96	577,073.45	2,304,721.94	344,216.02	13.0%
Noncapitalized Equipment		4400	1,008,250.03	1,008,250.03	473,529.14	573,342.95	434,907.08	43.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,909,187.99	3,909,187.99	1,179,931.28	3,126,564.89	782,623.10	20.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	525,754.00	525,754.00	8,150.35	341,606.00	184,148.00	35.0%
Travel and Conferences		5200	88,366.98	88,366.98	13,893.82	90,097.73	(1,730.75)	-2.0%
Dues and Memberships		5300	41,290.00	41,290.00	30,069.03	41,625.20	(335.20)	-0.8%
Insurance		5400-5450	437,651.00	437,651.00	417,651.00	487,651.00	(50,000.00)	-11.4%
Operations and Housekeeping Services		5500	1,273,452.00	1,273,452.00	266,870.74	1,288,573.60	(15,121.60)	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,045,003.43	1,045,003.43	779,038.80	952,321.22	92,682.21	8.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(243,877.00)	(243,877.00)	4,934.59	(136,436.00)	(107,441.00)	44.1%
Professional/Consulting Services and Operating Expenditures		5800	3,369,560.26	3,369,560.26	860,562.54	3,495,452.76	(125,892.50)	-3.7%
Communications		5900	185,597.00	185,597.00	20,556.52	227,180.54	(41,583.54)	-22.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,722,797.67	6,722,797.67	2,401,727.39	6,788,072.05	(65,274.38)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	19,851.00	19,851.00	(19,851.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	24,000.00	(24,000.00)	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	75,000.00	75,000.00	0.00	50,000.00	25,000.00	33.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	75,000.00	19,851.00	93,851.00	(18,851.00)	-25.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	0.00	0.00	554.00	2,770.00	(2,770.00)	New
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)			0.00	0.00	554.00	2,770.00	(2,770.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs								
		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund								
		7350	(129,930.70)	(129,930.70)	(13,449.24)	(108,782.77)	(21,147.93)	16.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(129,930.70)	(129,930.70)	(13,449.24)	(108,782.77)	(21,147.93)	16.3%
TOTAL, EXPENDITURES			61,743,306.69	61,743,306.69	16,105,772.31	60,828,107.61	915,199.08	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	44,139.20	44,139.20	0.00	0.00	44,139.20	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			44,139.20	44,139.20	0.00	0.00	44,139.20	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(44,139.20)	(44,139.20)	0.00	0.00	(44,139.20)	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
5640	Medi-Cal Billing Option	61,002.10
6300	Lottery: Instructional Materials	315,702.80
6510	Special Ed: Early Ed Individuals with Excepti	64,824.84
7388	SB 117 COVID-19 LEA Response Funds	79,180.53
Total, Restricted Balance		<u>520,710.27</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	43,781,167.00	0.09%	43,819,733.00	-5.75%	41,298,231.00
2. Federal Revenues	8100-8299	187,694.00	0.00%	187,694.00	35.57%	254,454.00
3. Other State Revenues	8300-8599	1,004,121.00	0.00%	1,004,121.00	0.00%	1,004,121.00
4. Other Local Revenues	8600-8799	1,393,434.82	4.05%	1,449,830.44	5.11%	1,523,950.39
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,825,143.01)	4.46%	(8,174,166.11)	5.59%	(8,631,156.22)
6. Total (Sum lines A1 thru A5c)		38,541,273.81	-0.66%	38,287,212.33	-7.41%	35,449,600.17
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,077,734.54		19,663,386.07
b. Step & Column Adjustment				375,663.53		388,297.13
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				209,988.00		(248,530.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,077,734.54	3.07%	19,663,386.07	0.71%	19,803,153.20
2. Classified Salaries						
a. Base Salaries				4,820,819.61		5,234,971.91
b. Step & Column Adjustment				72,312.30		78,524.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				341,840.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,820,819.61	8.59%	5,234,971.91	1.50%	5,313,496.51
3. Employee Benefits	3000-3999	10,512,628.61	3.71%	10,902,192.91	9.72%	11,962,092.10
4. Books and Supplies	4000-4999	1,067,394.05	1.55%	1,083,965.62	-0.44%	1,079,235.77
5. Services and Other Operating Expenditures	5000-5999	3,859,062.96	10.32%	4,257,428.60	-0.96%	4,216,357.79
6. Capital Outlay	6000-6999	50,000.00	890.00%	495,000.00	-95.96%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,770.00	0.00%	2,770.00	0.00%	2,770.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,051,736.24)	-4.97%	(999,475.92)	2.93%	(1,028,711.84)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	50,000.00	300.00%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,338,673.53	6.13%	40,690,239.19	2.16%	41,568,393.53
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		202,600.28		(2,403,026.86)		(6,118,793.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,481,136.06		10,683,736.34		8,280,709.48
2. Ending Fund Balance (Sum lines C and D1)		10,683,736.34		8,280,709.48		2,161,916.12
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	85,000.00		85,000.00		85,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	400,000.00		100,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,824,843.23		1,774,304.33		1,815,438.77
2. Unassigned/Unappropriated	9790	8,373,893.11		6,321,405.15		61,477.35
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,683,736.34		8,280,709.48		2,161,916.12

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,824,843.23		1,774,304.33		1,815,438.77
c. Unassigned/Unappropriated	9790	8,373,893.11		6,321,405.15		61,477.35
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,198,736.34		8,095,709.48		1,876,916.12

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2021-22 Salary Other Adjustments - Certificated: Shifting Nurses and DL teachers charged to Cares LLM back to GF, remove COVID site subs charged to GF for Jan - June, fill principal vacancy, reduce 3 FTE teachers for declining enrollment. Classified: LVNs charged to Cares LLM back to GF, fill bus driver vacancies. 2022-23 Salary Other Adjustments - Certificated: reduce 5 FTE teachers for declining enrollment.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	311,434.00	0.00%	311,434.00	0.00%	311,434.00
2. Federal Revenues	8100-8299	6,313,704.19	-62.76%	2,351,059.06	0.00%	2,351,059.06
3. Other State Revenues	8300-8599	4,223,202.00	-8.96%	3,844,607.00	0.00%	3,844,607.00
4. Other Local Revenues	8600-8799	3,740,514.42	-0.40%	3,725,514.42	0.00%	3,725,514.42
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,825,143.01	4.46%	8,174,166.11	5.59%	8,631,156.22
6. Total (Sum lines A1 thru A5c)		22,413,997.62	-17.88%	18,406,780.59	2.48%	18,863,770.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,510,993.99		4,854,694.92
b. Step & Column Adjustment				94,376.22		96,820.82
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(750,675.29)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,510,993.99	-11.91%	4,854,694.92	1.99%	4,951,515.74
2. Classified Salaries						
a. Base Salaries				3,964,740.49		3,466,694.80
b. Step & Column Adjustment				51,231.93		52,000.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(549,277.62)		(14,407.54)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,964,740.49	-12.56%	3,466,694.80	1.08%	3,504,287.66
3. Employee Benefits	3000-3999	7,038,715.20	-3.49%	6,792,861.88	4.48%	7,096,958.66
4. Books and Supplies	4000-4999	2,059,170.84	-72.12%	574,127.95	1.75%	584,170.95
5. Services and Other Operating Expenditures	5000-5999	2,929,009.09	-37.27%	1,837,275.77	0.83%	1,852,480.02
6. Capital Outlay	6000-6999	43,851.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	942,953.47	-1.63%	927,583.15	3.15%	956,819.07
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		22,489,434.08	-17.95%	18,453,238.47	2.67%	18,946,232.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(75,436.46)		(46,457.88)		(82,461.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		596,146.73		520,710.27		474,252.39
2. Ending Fund Balance (Sum lines C and D1)		520,710.27		474,252.39		391,790.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	520,710.27		474,252.39		391,790.99
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		520,710.27		474,252.39		391,790.99

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	44,092,601.00	0.09%	44,131,167.00	-5.71%	41,609,665.00
2. Federal Revenues	8100-8299	6,501,398.19	-60.95%	2,538,753.06	2.63%	2,605,513.06
3. Other State Revenues	8300-8599	5,227,323.00	-7.24%	4,848,728.00	0.00%	4,848,728.00
4. Other Local Revenues	8600-8799	5,133,949.24	0.81%	5,175,344.86	1.43%	5,249,464.81
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		60,955,271.43	-6.99%	56,693,992.92	-4.20%	54,313,370.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,588,728.53		24,518,080.99
b. Step & Column Adjustment				470,039.75		485,117.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(540,687.29)		(248,530.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,588,728.53	-0.29%	24,518,080.99	0.96%	24,754,668.94
2. Classified Salaries						
a. Base Salaries				8,785,560.10		8,701,666.71
b. Step & Column Adjustment				123,544.23		130,525.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(207,437.62)		(14,407.54)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,785,560.10	-0.95%	8,701,666.71	1.33%	8,817,784.17
3. Employee Benefits	3000-3999	17,551,343.81	0.82%	17,695,054.79	7.71%	19,059,050.76
4. Books and Supplies	4000-4999	3,126,564.89	-46.97%	1,658,093.57	0.32%	1,663,406.72
5. Services and Other Operating Expenditures	5000-5999	6,788,072.05	-10.21%	6,094,704.37	-0.42%	6,068,837.81
6. Capital Outlay	6000-6999	93,851.00	427.43%	495,000.00	-95.96%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,770.00	0.00%	2,770.00	0.00%	2,770.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(108,782.77)	-33.91%	(71,892.77)	0.00%	(71,892.77)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	50,000.00	300.00%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		60,828,107.61	-2.77%	59,143,477.66	2.32%	60,514,625.63
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		127,163.82		(2,449,484.74)		(6,201,254.76)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,077,282.79		11,204,446.61		8,754,961.87
2. Ending Fund Balance (Sum lines C and D1)		11,204,446.61		8,754,961.87		2,553,707.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	85,000.00		85,000.00		85,000.00
b. Restricted	9740	520,710.27		474,252.39		391,790.99
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	400,000.00		100,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,824,843.23		1,774,304.33		1,815,438.77
2. Unassigned/Unappropriated	9790	8,373,893.11		6,321,405.15		61,477.35
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,204,446.61		8,754,961.87		2,553,707.11

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,824,843.23		1,774,304.33		1,815,438.77
c. Unassigned/Unappropriated	9790	8,373,893.11		6,321,405.15		61,477.35
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,198,736.34		8,095,709.48		1,876,916.12
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.77%		13.69%		3.10%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,806.47		4,806.47		4,524.22
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		60,828,107.61		59,143,477.66		60,514,625.63
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		60,828,107.61		59,143,477.66		60,514,625.63
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,824,843.23		1,774,304.33		1,815,438.77
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,824,843.23		1,774,304.33		1,815,438.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Lakeside Union Elementary
37-68189-0000000

Multiyear Projection
2020-2021 LUSD First Interim
Assumptions

Fund 01

Description	2020-21 Base Year	2021-22 Year 2	2022-23 Year 3
State Rates			
State Categorical COLA	0.0000%	0.0000%	0.0000%
California CPI	0.9800%	1.5900%	1.8700%
California Lottery - Base	\$150.00	\$150.00	\$150.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$49.00	\$49.00	\$49.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	0.0000%	0.0000%	0.0000%
Interest Rate Trend for 10-Year Treasuries	0.8900%	1.2400%	1.7000%
Applied Change Rate		39.3258%	37.0968%
STRS Rate Change	16.1500%	16.0000%	18.1000%
Applied Change Rate		-0.9288%	13.1250%
PERS Rate Change	20.7000%	23.0000%	26.3000%
Applied Change Rate		11.1111%	14.3478%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2020-21 Base Year	2021-22 Year 2	2022-23 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$0.00	\$28,606,026.00	\$26,405,710.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$4,622,328.00	\$4,350,892.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$(868,838.00)	\$(918,588.00)
Certificated Staff Step & Column	0.0000%	2.0000%	2.0000%
Certificated COLA	0.0000%	0.0000%	0.0000%
Classified Staff Step	0.0000%	1.5000%	1.5000%
Classified COLA	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Health & Welfare Rate Change	0.0000%	3.0000%	3.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Active Employees Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2020-21 Base Year	2021-22 Year 2	2022-23 Year 3
User-defined Rates and Values			
Other Benefits Rate Change - Classified	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Other Benefits Rate Change - Certificated	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2020-21 Base Year	2021-22 Year 2	2022-23 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,806.47	4,806.47	4,806.47	4,806.47	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,806.47	4,806.47	4,806.47	4,806.47	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,806.47	4,806.47	4,806.47	4,806.47	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	404.74	404.74	404.74	404.74	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	404.74	404.74	404.74	404.74	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	404.74	404.74	404.74	404.74	0.00	0%

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:

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	4,806.00	4,806.47		
Charter School	0.00	0.00		
Total ADA	4,806.00	4,806.47	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	4,806.12	4,806.47		
Charter School				
Total ADA	4,806.12	4,806.47	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	4,657.10	4,524.22		
Charter School				
Total ADA	4,657.10	4,524.22	-2.9%	Not Met

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)

ADA is held harmless in current year 2020-21, despite enrollment drastically dropping. The District has been in declining enrollment since 2017-18, and was expected to continue to decline prior to COVID-19 health emergency. Even if enrollment picks up from the accelerated decline experienced in the current year, the drop in ADA between the held harmless year of 2020-21 and the 2nd subsequent year will be a big drop since the gradual decline which would have been experienced over two years will take effect all in year 2022-23.

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	4,980	4,684		
Charter School				
Total Enrollment	4,980	4,684	-5.9%	Not Met
1st Subsequent Year (2021-22)				
District Regular	4,980	4,684		
Charter School				
Total Enrollment	4,980	4,684	-5.9%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	4,980	4,604		
Charter School				
Total Enrollment	4,980	4,604	-7.6%	Not Met

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)

At the time of budget adoption there were many unknown variables and enrollment was projected steady. Actual enrollment in the current year experienced an accelerated decline. Due to the accelerated decline this year, the 1st subsequent year is projected to remain at same number as 20-21 with the declining enrollment at the previous pace projected for the 2nd subsequent year.

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	4,963	6,217	
Charter School	384		
Total ADA/Enrollment	5,347	6,217	86.0%
Second Prior Year (2018-19)			
District Regular	4,869	5,529	
Charter School			
Total ADA/Enrollment	4,869	5,529	88.1%
First Prior Year (2019-20)			
District Regular	4,806	4,988	
Charter School	0		
Total ADA/Enrollment	4,806	4,988	96.4%
		Historical Average Ratio:	90.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	90.7%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	4,806	4,684		
Charter School	0			
Total ADA/Enrollment	4,806	4,684	102.6%	Not Met
1st Subsequent Year (2021-22)				
District Regular	4,525	4,684		
Charter School				
Total ADA/Enrollment	4,525	4,684	96.6%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	4,448	4,604		
Charter School				
Total ADA/Enrollment	4,448	4,604	96.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

Historical enrollment and ADA is not pulling into the standard calculation correctly. It is including charter school enrollments not reported in the General Fund. Actual Historical Average Ratio over the years 2017-18 through 2019-20 is 96.24%, making the Standard 96.74%. The 1st and 2nd subsequent fiscal years fall within the ratio. The current year ADA is held harmless and is not being reported, so the ADA exceeds the current year enrollment.

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:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2020-21)	44,619,562.00		
1st Subsequent Year (2021-22)	44,654,313.00	44,688,571.00	0.1%	Met
2nd Subsequent Year (2022-23)	43,348,903.00	42,216,819.00	-2.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since 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)

Due to the accelerated decline in enrollment in the current year, the drop in funded ADA which will be experienced in 2022-23 will likely be greater than anticipated at budget adoption. The LCFF revenue for the first interim has been projected assuming a slight leveling out of enrollment decline for the 1st subsequent year, with a gradual decline in the 2nd.

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)	34,305,102.02	37,824,338.84	90.7%
Second Prior Year (2018-19)	35,083,925.62	38,912,269.04	90.2%
First Prior Year (2019-20)	35,913,259.74	39,207,145.53	91.6%
Historical Average Ratio:			90.8%

	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):	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	34,411,182.76	38,338,673.53	89.8%	Met
1st Subsequent Year (2021-22)	35,800,550.89	40,640,239.19	88.1%	Met
2nd Subsequent Year (2022-23)	37,078,741.81	41,368,393.53	89.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	6,445,574.58	6,501,398.19	0.9%	No
1st Subsequent Year (2021-22)	2,692,087.08	2,538,753.06	-5.7%	Yes
2nd Subsequent Year (2022-23)	2,692,087.08	2,605,513.06	-3.2%	No

Explanation:
(required if Yes)

CARES ESSER and LLM one-time federal revenues of \$3.6 million are in the current year, as well as \$338K of federal carryover due to school closures reducing expenditures in the prior fiscal year. Removing these one-time and carryover funds results in a larger than normal change in the first subsequent year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	5,480,926.00	5,227,323.00	-4.6%	No
1st Subsequent Year (2021-22)	5,011,109.95	4,848,728.00	-3.2%	No
2nd Subsequent Year (2022-23)	5,058,335.74	4,848,728.00	-4.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	5,015,330.77	5,133,949.24	2.4%	No
1st Subsequent Year (2021-22)	5,016,865.69	5,175,344.86	3.2%	No
2nd Subsequent Year (2022-23)	5,019,139.54	5,249,464.81	4.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	3,909,187.99	3,126,564.89	-20.0%	Yes
1st Subsequent Year (2021-22)	2,049,474.67	1,658,093.57	-19.1%	Yes
2nd Subsequent Year (2022-23)	1,731,541.78	1,663,406.72	-3.9%	No

Explanation:
(required if Yes)

The CARES revenues were budgeted primarily in the 4000-4999 objects at the adopted budget, but the spending plan for the funds moved approximately \$775K to salary and benefit objects. Expenditures against the one-time CARES ESSER and LLM revenues are removed in the 1st subsequent fiscal year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	6,722,797.67	6,788,072.05	1.0%	No
1st Subsequent Year (2021-22)	5,737,426.19	6,094,704.37	6.2%	Yes
2nd Subsequent Year (2022-23)	5,877,725.18	6,068,837.81	3.3%	No

Explanation:
(required if Yes)

A variety of learning apps and programs were purchased this year with the CARES LLM funds. At budget adoption the CARES LLM funds were budgeted with one-time expenditures. Now we expect to continue some of these apps and programs, so budget was added to the 2nd and 3rd subsequent years since budget adoption to continue them.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	16,941,831.35	16,862,670.43	-0.5%	Met
1st Subsequent Year (2021-22)	12,720,062.72	12,562,825.92	-1.2%	Met
2nd Subsequent Year (2022-23)	12,769,562.36	12,703,705.87	-0.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	10,631,985.66	9,914,636.94	-6.7%	Not Met
1st Subsequent Year (2021-22)	7,786,900.86	7,752,797.94	-0.4%	Met
2nd Subsequent Year (2022-23)	7,609,266.96	7,732,244.53	1.6%	Met

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

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

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

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

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

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since 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)

The CARES revenues were budgeted primarily in the 4000-4999 objects at the adopted budget, but the spending plan for the funds moved approximately \$775K to salary and benefit objects. Expenditures against the one-time CARES ESSER and LLM revenues are removed in the 1st subsequent fiscal year.

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

A variety of learning apps and programs were purchased this year with the CARES LLM funds. At budget adoption the CARES LLM funds were budgeted with one-time expenditures. Now we expect to continue some of these apps and programs, so budget was added to the 2nd and 3rd subsequent years since budget adoption to continue them.

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	1,853,623.38	1,842,267.68	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,787,455.78	

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

EC 17070.75 excluded CARES Act funding (ESSER and LLM) from Routine Restricted Maintenance contribution as well as STRS on behalf payments. Excluding expenditures in resources 3210, 3215, 3220, 7420, and 7690 calculates to a required contribution of \$1,630,862 which is met.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.8%	13.7%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.6%	4.6%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	202,600.28	38,338,673.53	N/A	Met
1st Subsequent Year (2021-22)	(2,403,026.86)	40,690,239.19	5.9%	Not Met
2nd Subsequent Year (2022-23)	(6,118,793.36)	41,568,393.53	14.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is deficit spending due to the pressures of increasing Special Education costs, declining enrollment, increasing retirement and health costs, and the COLA only environment. The District has begun to make budget reductions where possible and is continuing to analyze reductions moving forward. The District has formed a budget committee to gather input from stakeholders including certificated staff, classified staff, parents, administration, and the board to present thoughtful budget reduction recommendations in the spring.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	11,204,446.61	Met
1st Subsequent Year (2021-22)	8,754,961.87	Met
2nd Subsequent Year (2022-23)	2,553,707.11	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	(1,526,321.00)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

The final State budget includes \$12 billion of principal apportionment deferrals from 2020-21 to 2021-22. The District is projecting \$12 million of deferrals between February and June. If these deferrals are implemented the District will require a Tax Revenue Anticipation Note. The District is planning to participate in the San Diego County TRAN pool if needed.

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form A1, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	4,806	4,806	4,524
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	60,828,107.61	59,143,477.66	60,514,625.63
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	60,828,107.61	59,143,477.66	60,514,625.63
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,824,843.23	1,774,304.33	1,815,438.77
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,824,843.23	1,774,304.33	1,815,438.77

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,824,843.23	1,774,304.33	1,815,438.77
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	8,373,893.11	6,321,405.15	61,477.35
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)	10,198,736.34	8,095,709.48	1,876,916.12
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.77%	13.69%	3.10%
District's Reserve Standard (Section 10B, Line 7):	1,824,843.23	1,774,304.33	1,815,438.77
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?

Yes

- 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:

With payroll costs for public health employees being charged to one-time LLMF due to being services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, the on-going costs of this staff after the health emergency is over is charged back to the unrestricted general fund in the MYP.

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:

The Child Nutrition fund is projected to have temporary borrowing between funds.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(8,270,396.49)	(7,825,143.01)	-5.4%	(445,253.48)	Not Met
1st Subsequent Year (2021-22)	(8,582,240.10)	(8,174,166.11)	-4.8%	(408,073.99)	Met
2nd Subsequent Year (2022-23)	(9,027,059.64)	(8,631,156.22)	-4.4%	(395,903.42)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	44,139.20	0.00	-100.0%	(44,139.20)	Not Met
1st Subsequent Year (2021-22)	300,000.00	50,000.00	-83.3%	(250,000.00)	Not Met
2nd Subsequent Year (2022-23)	300,000.00	200,000.00	-33.3%	(100,000.00)	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Reductions in Special Education Residential Treatment Center expenses has dropped the expected contributions to the Special Education programs.

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)

The Child Nutrition fund is projected to have less deficit spending than originally anticipated, primarily due to the extension of the free seamless summer program for all children and reductions made to supervisory level staff in the department. More possible budget savings are being reviewed to reduce the annual deficit spending in the program.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	30	Fund 51, Object 8XXX	Fund 51, Object 74XX	63,919,283
Supp Early Retirement Program	4	Fund 01, Object 8XXX	Fund 01, Object 390X	350,992
State School Building Loans				
Compensated Absences	on-going	Funds 01, 12, 13, Object 8XXX	Funds 01, 12, 13, Object 1000-2999	331,266
Other Long-term Commitments (do not include OPEB):				
TOTAL:				64,601,541

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,751,528	3,270,894	2,583,762	2,624,406
Supp Early Retirement Program	209,367	179,076	97,922	91,484
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,960,895	3,449,970	2,681,684	2,715,890
Has total annual payment increased over prior year (2019-20)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increases occur only in the repayment of GO Bonds.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	14,196,360.00	15,695,465.00
b. OPEB plan(s) fiduciary net position (if applicable)	(635,165.00)	(657,320.00)
c. Total/Net OPEB liability (Line 2a minus Line 2b)	14,831,525.00	16,352,785.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2020

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2020-21)	n/a	n/a
1st Subsequent Year (2021-22)	n/a	n/a
2nd Subsequent Year (2022-23)	n/a	n/a

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)	526,580.21	534,908.76
1st Subsequent Year (2021-22)	529,344.00	516,782.14
2nd Subsequent Year (2022-23)	545,224.00	538,442.01

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

Current Year (2020-21)	529,342.96	534,908.76
1st Subsequent Year (2021-22)	529,344.00	516,781.14
2nd Subsequent Year (2022-23)	545,224.00	538,442.01

d. Number of retirees receiving OPEB benefits

Current Year (2020-21)	77	77
1st Subsequent Year (2021-22)	65	65
2nd Subsequent Year (2022-23)	65	65

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2020-21)		
a. 1st Subsequent Year (2021-22)		
a. 2nd Subsequent Year (2022-23)		
b. Current Year (2020-21)		
b. 1st Subsequent Year (2021-22)		
b. 2nd Subsequent Year (2022-23)		

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	274.8	266.5	263.5	258.5

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

Yes		
-----	--	--

One Year Agreement

Total cost of salary settlement

185,740		
---------	--	--

% change in salary schedule from prior year

0.0%		
------	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

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

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
	4,547,643	4,684,072	4,824,594
	94.5%	94.5%	94.5%
	3.0%	3.0%	3.0%

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

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

No

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Yes	Yes	Yes
	513,332	523,599	534,071
	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.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	182.0	176.7	181.7	181.7

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	5,835		
% change in salary schedule from prior year or	0.0%		

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,418,899	2,491,466	2,566,210
3. Percent of H&W cost paid by employer	92.5%	92.5%	92.5%
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	157,738	160,104	162,505
3. Percent change in step & column over prior year	1.4%	1.5%	1.5%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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	30.0	29.0	29.0	29.0

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

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

Negotiations Settled Since Budget Adoption

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|------------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="button" value="Yes"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="button" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="button" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="button" value="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? | <input type="button" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="button" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="button" value="No"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <input type="button" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="button" value="No"/> |

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

Comments:
(optional)

A6. The District currently provides 100% employer paid health benefits only to Certificated and Management electing the lowest priced health plan and to grandfathered in retirees. Health benefits for any employee electing a higher cost plan, Classified bargaining unit benefit eligible employees, and retirees have benefit caps.

End of School District First Interim Criteria and Standards Review

LCFF Calculator Universal Assumptions						
Lakeside Union Elementary (68189) - 1st I				11/18/2020		
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:						
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	38,025,694	37,551,771	37,551,771	35,332,932	34,627,507	-
Grade Span Adjustment	1,836,854	1,801,481	1,801,481	1,716,807	1,686,778	-
Supplemental Grant	3,642,640	3,584,294	3,622,860	3,404,871	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	843,621	843,621	843,621	843,621	843,621	843,621
Total Target	44,348,809	43,781,167	43,819,733	41,298,231	37,157,906	843,621
Transition Components:						
Target	\$ 44,348,809	\$ 43,781,167	\$ 43,819,733	\$ 41,298,231	\$ 37,157,906	\$ 843,621
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	43,017,770	42,524,379	42,524,379	40,269,899	39,549,345	4,132,556
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	3,288,935
Total LCFF Entitlement	\$ 44,348,809	\$ 43,781,167	\$ 43,819,733	\$ 41,298,231	\$ 37,157,906	\$ 4,132,556
Components of LCFF By Object Code						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 30,154,164	\$ 24,316,667	\$ 28,606,026	\$ 26,405,710	\$ 32,893,768	\$ 4,132,556
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	3,963,946	8,873,121	4,622,328	4,350,892	4,264,138	-
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	11,059,272	11,460,217	11,460,217	11,460,217	-	-
8096 - In-Lieu of Property Taxes	(828,573)	(868,838)	(868,838)	(918,588)	-	-
<i>Property Taxes net of in-lieu</i>	<i>10,230,699</i>	<i>10,591,379</i>	<i>10,591,379</i>	<i>10,541,629</i>	-	-
TOTAL FUNDING	\$ 44,348,809	\$ 43,781,167	\$ 43,819,733	\$ 41,298,231	\$ 37,157,906	\$ 4,132,556
<i>Basic Aid Status</i>						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 44,348,809	\$ 43,781,167	\$ 43,819,733	\$ 41,298,231	\$ 37,157,906	\$ 4,132,556
EPA Details						
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 3,963,946	\$ 8,873,121	\$ 4,622,328	\$ 4,350,892	\$ 4,264,138	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	3,963,946	8,873,121	4,622,328	4,350,892	4,264,138	-
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	60,411	(7,418)	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Lakeside Union Elementary (68189) - 1st I				11/18/2020		
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	4,980	4,684	4,684	4,604	-	-
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	<i>4,980</i>	<i>4,684</i>	<i>4,684</i>	<i>4,604</i>	<i>-</i>	<i>-</i>
Unduplicated Pupil Count	2,303	2,168	2,133	2,119	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>2,303</i>	<i>2,168</i>	<i>2,133</i>	<i>2,119</i>	<i>-</i>	<i>-</i>
Rolling %, Supplemental Grant	45.6900%	45.5400%	46.0300%	45.9500%	0.0000%	0.0000%
Rolling %, Concentration Grant	45.6900%	45.5400%	46.0300%	45.9500%	0.0000%	0.0000%
FUNDED ADA						
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	2,293.20	2,249.04	2,249.04	2,143.33	2,105.84	-
Grades 4-6	1,575.88	1,541.58	1,541.58	1,470.52	1,437.25	-
Grades 7-8	999.16	1,015.85	1,015.85	910.37	890.92	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	4,868.24	4,806.47	4,806.47	4,524.22	4,434.01	-
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	4868.24	4806.47	4806.47	4524.22	4434.01	0.00
ACTUAL ADA (Current Year Only)						
Grades TK-3	2,249.04	2,249.04	2,143.46	2,106.91	-	-
Grades 4-6	1,541.58	1,541.58	1,470.74	1,445.66	-	-
Grades 7-8	1,015.85	1,015.85	910.37	894.96	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	4,806.47	4,806.47	4,524.57	4,447.53	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>61.77</i>	<i>-</i>	<i>281.90</i>	<i>76.69</i>	<i>4,434.01</i>	<i>-</i>

LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentr	3,642,640 \$	3,584,294 \$	3,622,860 \$	3,404,871 \$	- \$	-
Current year Percentage to Increase or Improve Ser	9.14%	9.11%	9.21%	9.19%	0.00%	0.00%

LAKESIDE UNION ELEMENTARY

2020-21 CASHFLOW

Miranda Burns
District authorizing signature

UPDATE DATE		ACTUALS TO MONTH OF:		LEAD	BUSINESS UNIT	BUSINESS ADVISOR														TOTAL	2020-21
11/12/2020		OCTOBER		6189	8190	A. Wilmot														July - June 30th	First Interim
						JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE				
CASH		BEGINNING BALANCE	\$ 6,978,108	\$ 9,163,496	\$ 8,538,859	\$ 11,633,296	\$ 10,211,621	\$ 7,773,670	\$ 11,849,799	\$ 11,547,385	\$ 8,389,881	\$ 7,884,819	\$ 5,941,824	\$ 2,643,682							
ASSETS																				Ending Balance	
Beginning Bal																					
8.1 NP	9111-9199	Other Cash Equivalents	\$ (85,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (85,000)
8.2 NP	9300-9399	Receivables (Excl. Deferrals)	\$ (2,482,891)	\$ 37,937	\$ 1,143,904	\$ 18,483	\$ 740,348	\$ -	\$ 231,367	\$ -	\$ 280,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,266)
8.3 NP	9300-9319	Temporary Loans / Due From	\$ (238,515)	\$ -	\$ -	\$ (13,449)	\$ (143,876)	\$ 245,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (160,000)
8.4 NP	9320-9499	Other Assets	\$ (3,277)	\$ -	\$ -	\$ -	\$ 3,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.5 M	92XX	Deferrals (Excl. Ad. & Pk Recomp)	\$ (8,442,444)	\$ 6,443,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,342,125)	\$ (2,076,485)	\$ (2,076,485)	\$ (2,076,485)	\$ (4,397,642)	\$ (11,969,190)	\$ -	\$ -	
9111-9499		TOTAL ASSETS (excluding cash 9110)	\$ (8,252,177)	\$ 6,480,381	\$ 1,143,904	\$ 5,033	\$ 598,749	\$ 746,841	\$ 231,367	\$ -	\$ (1,342,125)	\$ (1,795,848)	\$ (2,076,485)	\$ (2,076,485)	\$ (4,397,642)	\$ (12,234,355)					
CURRENT LIABILITIES																				Ending Balance	
Beginning Bal																					
9.1 NP	9500-9599	Payables	\$ 2,119,208	\$ (751,041)	\$ (115,715)	\$ (114,402)	\$ (257,744)	\$ (455,529)	\$ (21,707)	\$ -	\$ (65,042)	\$ (65,042)	\$ (65,042)	\$ (65,042)	\$ (65,042)	\$ (65,042)	\$ -	\$ -	\$ -	\$ -	\$ 77,880
9.2 NP	9650-9659	Unearned Revenue	\$ 91,485	\$ -	\$ -	\$ -	\$ (75,556)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,929
9.3 M	95XX	Deferrals (EPA Recover)	\$ 1,900,678	\$ (1,900,678)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9659		TOTAL CURRENT LIABILITIES	\$ 4,111,371	\$ (2,651,719)	\$ (115,715)	\$ (114,402)	\$ (333,300)	\$ (455,529)	\$ (21,707)	\$ -	\$ (65,042)	\$ (65,042)	\$ (65,042)	\$ (65,042)	\$ (65,042)	\$ (65,042)	\$ -	\$ -	\$ -	\$ -	\$ 93,789
OTHER ACTIVITY																				Ending Balance	
10.1 NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2 NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3 NP	7999	Expense Suspense	\$ 597	\$ (14,324)	\$ 275	\$ 40,320	\$ (28,868)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9)
10.4 NP	8999	Revenue Suspense	\$ -	\$ 2,853	\$ -	\$ (2,853)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5 NP	9910	Payroll Suspense	\$ (379,425)	\$ 342,282	\$ 93,012	\$ 538,213	\$ 95,000	\$ 60,000	\$ 34,000	\$ 86,000	\$ 49,000	\$ 8,800	\$ 54,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 988,682
10.6 NP	Multiple	Treasury Reconciling Items	\$ -	\$ (19,817)	\$ 19,817	\$ (19,817)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9)
9111-9499		TOTAL OTHER ACTIVITY	\$ (378,829)	\$ 319,975	\$ 113,103	\$ 593,497	\$ 8,215	\$ 60,000	\$ 34,000	\$ 86,000	\$ 49,000	\$ 8,800	\$ 54,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 988,682
ENDING BALANCE SUBTOTAL																				Ending Balance	
Prior to Borrowing																					
			\$ 9,021,875	\$ 8,386,448	\$ 11,491,685	\$ 10,453,232	\$ 7,773,670	\$ 11,849,799	\$ 11,547,385	\$ 8,389,881	\$ 7,884,819	\$ 5,941,824	\$ 2,643,682	\$ (1,526,211)	\$ (6,667,877)						
BORROWING ACTIVITY																				Ending Balance	
Beginning Bal																					
11.1 M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2 M	8600	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3 M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4 M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5 M	9600-9619	Temporary Loans / Due To	\$ 141,611	\$ -	\$ -	\$ (141,611)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.6 M	9629-9649	Other Liabilities (Excluding TRANS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL BORROWING ACTIVITY	\$ 141,611	\$ -	\$ -	\$ (141,611)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING CASH BALANCE																				Ending Balance	
			\$ 9,163,486	\$ 8,538,859	\$ 11,633,296	\$ 10,211,621	\$ 7,773,670	\$ 11,849,799	\$ 11,547,385	\$ 8,389,881	\$ 7,884,819	\$ 5,941,824	\$ 2,643,682	\$ (1,526,211)	\$ (6,525,466)						

LAKESIDE UNION ELEMENTARY 2021-22 CASHFLOW

Mianda Dumay
District's authorizing signature

UPDATE DATE	ACTUALS TO MONTH OF	LEAD	BUSINESS UNIT	BUSINESS ADVISOR													TOTAL	2021-22	
11/12/2020	OCT 2020	88189	01900	A. Wilnot	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	July - June 30th	MYP 8Y1	
					UNM1	BEGINNING BALANCE	\$ (1,526,321)	\$ 2,678,838	\$ 4,063,091	\$ 5,693,257	\$ 6,741,303	\$ 6,602,539	\$ 10,047,838	\$ 9,538,431	\$ 6,286,215	\$ 3,516,974	\$ 2,178,384	\$ (1,338,180)	
ASSETS					<i>Beginning Bal</i>														<i>Ending Balance</i>
8.1 NP	9111-9199	Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.2 NP	9200-9299	Receivables	\$ (2,234,751)	\$ (117,377)	\$ -	\$ 857,832	\$ -	\$ -	\$ -	\$ 1,494,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.3 NP	9300-9319	Temporary Loans / Due From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4 NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.5 M	92XX	Deferals (Excl. Adj. & PY Recomp)	\$ (11,959,190)	\$ 4,397,582	\$ 2,076,495	\$ 2,076,495	\$ 2,076,495	\$ 1,342,125	\$ -	\$ -	\$ (1,543,709)	\$ (2,388,380)	\$ (2,388,380)	\$ (2,388,380)	\$ (2,388,380)	\$ (4,089,007)	\$ (12,787,856)	\$ (12,787,856)	
9111-9499					TOTAL ASSETS (excluding cash 9110)	\$ (14,203,941)	\$ 4,280,205	\$ 2,076,495	\$ 2,934,328	\$ 2,076,495	\$ 1,342,125	\$ 1,494,296	\$ -	\$ (1,543,709)	\$ (2,388,380)	\$ (2,388,380)	\$ (2,388,380)	\$ (4,089,007)	\$ (12,787,856)
CURRENT LIABILITIES					<i>Beginning Bal</i>														<i>Ending Balance</i>
9.1 NP	9500-9599	Payables	\$ 1,808,098	\$ (723,239)	\$ (723,239)	\$ (361,620)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.2 NP	9650-9659	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9659					TOTAL CURRENT LIABILITIES	\$ 1,808,098	\$ (723,239)	\$ (723,239)	\$ (361,620)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER ACTIVITY					<i>Beginning Bal</i>														<i>Ending Balance</i>
10.1 NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2 NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3 NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.4 NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5 NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.6 NP	Multiple	Treasury Reconciling Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9111-9499					TOTAL OTHER ACTIVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE SUBTOTAL					Prior to Borrowing	\$ 2,678,838	\$ 4,063,091	\$ 5,693,257	\$ 6,741,303	\$ 6,602,539	\$ 10,047,838	\$ 9,538,431	\$ 6,286,215	\$ 3,516,974	\$ 2,178,384	\$ (1,338,180)	\$ (5,751,024)	\$ (18,146,886)	
BORROWING ACTIVITY					<i>Beginning Bal</i>														<i>Ending Balance</i>
11.1 M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2 M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3 M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4 M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5 M	9600-9619	Temporary Loans / Due To	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.6 M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BORROWING ACTIVITY					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING CASH BALANCE					9110	\$ 2,678,838	\$ 4,063,091	\$ 5,693,257	\$ 6,741,303	\$ 6,602,539	\$ 10,047,838	\$ 9,538,431	\$ 6,286,215	\$ 3,516,974	\$ 2,178,384	\$ (1,338,180)	\$ (5,751,024)	\$ (18,146,886)	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,525,970.00	1,525,970.00	288,113.30	1,732,839.00	206,869.00	13.6%
3) Other State Revenue		8300-8599	87,905.00	87,905.00	20,405.49	83,000.00	(4,905.00)	-5.6%
4) Other Local Revenue		8600-8799	405,000.00	405,000.00	2,909.01	13,000.00	(392,000.00)	-96.8%
5) TOTAL, REVENUES			2,018,875.00	2,018,875.00	311,427.80	1,828,839.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	802,954.76	802,954.76	199,303.89	697,353.03	105,601.73	13.2%
3) Employee Benefits		3000-3999	375,856.00	375,856.00	79,100.41	317,758.17	58,097.83	15.5%
4) Books and Supplies		4000-4999	1,020,450.00	1,020,450.00	38,735.06	801,800.00	218,650.00	21.4%
5) Services and Other Operating Expenditures		5000-5999	34,534.00	34,534.00	22,136.42	35,425.00	(891.00)	-2.6%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	90,000.00	130,000.00	(90,000.00)	-225.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	113,689.74	113,689.74	11,167.09	92,541.81	21,147.93	18.6%
9) TOTAL, EXPENDITURES			2,387,484.50	2,387,484.50	440,442.87	2,074,878.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(368,609.50)	(368,609.50)	(129,015.07)	(246,039.01)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	44,139.20	44,139.20	0.00	0.00	(44,139.20)	-100.0%
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			44,139.20	44,139.20	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(324,470.30)	(324,470.30)	(129,015.07)	(246,039.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	477,511.97	477,511.97		477,511.97	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,511.97	477,511.97		477,511.97		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,511.97	477,511.97		477,511.97		
2) Ending Balance, June 30 (E + F1e)			153,041.67	153,041.67		231,472.96		
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			153,041.67	153,041.67		231,472.96		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,400,970.00	1,400,970.00	264,482.53	1,607,839.00	206,869.00	14.8%
Donated Food Commodities		8221	125,000.00	125,000.00	23,630.77	125,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,525,970.00	1,525,970.00	288,113.30	1,732,839.00	206,869.00	13.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	87,905.00	87,905.00	20,405.49	83,000.00	(4,905.00)	-5.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			87,905.00	87,905.00	20,405.49	83,000.00	(4,905.00)	-5.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	395,000.00	395,000.00	(112.25)	5,000.00	(390,000.00)	-98.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	785.59	6,500.00	(3,500.00)	-35.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,235.67	1,500.00	1,500.00	New
TOTAL, OTHER LOCAL REVENUE			405,000.00	405,000.00	2,909.01	13,000.00	(392,000.00)	-96.8%
TOTAL, REVENUES			2,018,875.00	2,018,875.00	311,427.80	1,828,839.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	573,814.81	573,814.81	148,134.22	542,757.07	31,057.74	5.4%
Classified Supervisors' and Administrators' Salaries		2300	177,163.03	177,163.03	37,972.34	105,619.04	71,543.99	40.4%
Clerical, Technical and Office Salaries		2400	48,976.92	48,976.92	13,197.33	48,976.92	0.00	0.0%
Other Classified Salaries		2900	3,000.00	3,000.00	0.00	0.00	3,000.00	100.0%
TOTAL, CLASSIFIED SALARIES			802,954.76	802,954.76	199,303.89	697,353.03	105,601.73	13.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	127,111.67	127,111.67	30,284.49	108,286.11	18,825.56	14.8%
OASDI/Medicare/Alternative		3301-3302	61,738.16	61,738.16	15,205.56	53,595.38	8,142.78	13.2%
Health and Welfare Benefits		3401-3402	160,771.25	160,771.25	27,825.65	132,697.78	28,073.47	17.5%
Unemployment Insurance		3501-3502	401.48	401.48	100.14	348.68	52.80	13.2%
Workers' Compensation		3601-3602	10,249.35	10,249.35	2,561.70	8,909.95	1,339.40	13.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,504.09	11,504.09	1,871.12	9,701.22	1,802.87	15.7%
Other Employee Benefits		3901-3902	4,080.00	4,080.00	1,251.75	4,219.05	(139.05)	-3.4%
TOTAL, EMPLOYEE BENEFITS			375,856.00	375,856.00	79,100.41	317,758.17	58,097.83	15.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	75,450.00	75,450.00	11,144.03	58,450.00	17,000.00	22.5%
Noncapitalized Equipment		4400	10,000.00	10,000.00	1,221.89	5,500.00	4,500.00	45.0%
Food		4700	935,000.00	935,000.00	26,369.14	737,850.00	197,150.00	21.1%
TOTAL, BOOKS AND SUPPLIES			1,020,450.00	1,020,450.00	38,735.06	801,800.00	218,650.00	21.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,200.00	4,200.00	218.32	2,000.00	2,200.00	52.4%
Dues and Memberships		5300	250.00	250.00	0.00	250.00	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	25,000.00	25,000.00	5,228.32	10,000.00	15,000.00	60.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(22,791.00)	(22,791.00)	609.16	(1,000.00)	(21,791.00)	95.6%
Professional/Consulting Services and Operating Expenditures		5800	27,000.00	27,000.00	15,899.32	23,300.00	3,700.00	13.7%
Communications		5900	875.00	875.00	181.30	875.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,534.00	34,534.00	22,136.42	35,425.00	(891.00)	-2.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	90,000.00	90,000.00	(90,000.00)	New
Equipment		6400	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	40,000.00	90,000.00	130,000.00	(90,000.00)	-225.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	113,689.74	113,689.74	11,167.09	92,541.81	21,147.93	18.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			113,689.74	113,689.74	11,167.09	92,541.81	21,147.93	18.6%
TOTAL, EXPENDITURES			2,387,484.50	2,387,484.50	440,442.87	2,074,878.01		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	44,139.20	44,139.20	0.00	0.00	(44,139.20)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,139.20	44,139.20	0.00	0.00	(44,139.20)	-100.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			44,139.20	44,139.20	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	231,472.96
Total, Restricted Balance		<u>231,472.96</u>