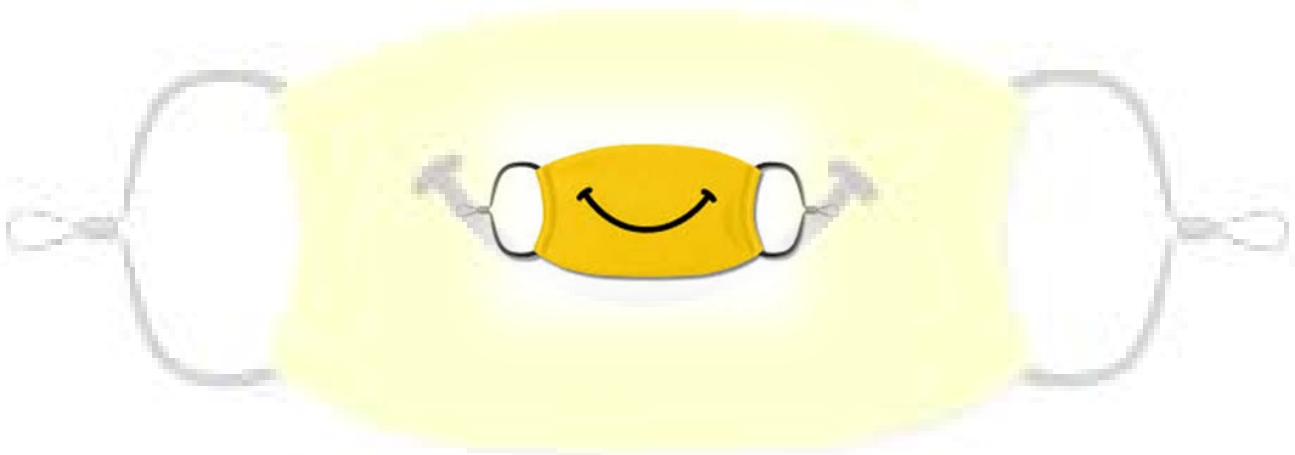


**Newcastle Elementary School
District
2020-2021
First Interim Budget Report**



645 Kentucky Greens Way
Newcastle, CA 95658

Presented to the Board of Trustees

December 14, 2020

Newcastle Elementary School School District
2020-21 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2020
Presented December 14, 2020

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Comparison of the State's Proposed and Enacted Budget

During the preparation of the Enacted State Budget, there were components of the May Revision budget that were either changed, removed, or not included in the Enacted State Budget. Since districts' budgets are typically prepared based on the May Revision, the First Interim incorporates such changes. Illustrated below are the primary provisions and how the Enacted State Budget compares to key features of the May Revision.

Proposition 98 Funding: The Enacted State Budget set Proposition 98 funding for 2020-21 at \$70.9 billion, which represents a \$0.4 billion increase from the May Revision estimate.

LCFF Cost-of-Living-Adjustment (COLA): The Enacted State Budget included no COLA funding for LCFF, but also did not subject LEAs to the 10% proration factor proposed in the Governor's May Revision. .

Additional 2020-21 Enacted Budget Components and Subsequent Bills

Additional components of the Enacted State Budget for 2020-21 provide for the following items:

- New Accountability Requirements include the following
 - LEAs must meet requirement for minimum daily instructional minutes and annual instructional days
 - LEAs must offer in-person instruction to the greatest extent possible and may offer distance learning per health order or guidance from public health officers
 - Attendance tracking is still required but ADA will not be used for funding calculations
 - Distance learning criteria is outlined per statute, including daily live interaction with certificated employees and peers for instruction, LEAs must develop, with parents and stakeholder input, an alternative plan for frequent live interaction
 - Other requirements include: documented daily participation for each pupil, weekly class level engagement records, certification for time value of assignments, and documentation of each student's daily participation when distance learning is provided
 - LEAs must also develop written procedures for students absent from distance learning for more than three days or 60% of the instructional dates in a week
 - See CDE website for other distance learning, student engagement, and instructional time requirements

- ADA changes and SB 820 allowance for ADA increases
 - - Generally, LEAs will receive funding in 2020-21 based on 2019-20 ADA, except for specific cases where ADA increases may be allowed.
 - Pursuant to SB 820, in specific cases where the 2019-20 Second Interim or the 2020-21 Adopted Budget projected growth in enrollment or ADA in 2020-21, increases in 2020-21 ADA may be allowed. LEAs must apply by November 6, 2020 and provide documentation as required by SB 820.
 - ADA increases for 2020-21 may also be allowed due to district reorganization or for pupils from a charter school that ceases operation during or after 2019-20 and does not provide instruction in 2020-21. These adjustments apply only to LEAs funded on 2019-20 ADA.

- The May Revise included a significant proposal to increase the on-going AB602 base rate funding to \$645 per pupil plus other significant funding improvements to support expanded special education services. The Enacted Budget reduced that amount to \$625 per pupil, based on the SELPA's ADA for the current Fiscal Year, prior Fiscal Year or the second prior Fiscal Year, whichever is greater. The Budget Act also includes a hold-harmless for SELPAs already receiving a higher base rate and requires the statewide base rate of \$625 to be adjusted for COLA in 2021-22. All other AB602 Special Education categorical funding sources remain unchanged and frozen at 2019-20 levels

- Additional Special Education funding is provided in the 2020-21 year for the following purposes:
 - \$100 million for the low-incidence, high cost pool
 - \$15 million federal IDEA funds for the Golden State Teacher Scholarship Program
 - \$8.6 million federal IDEA funds to assist in developing dispute resolution related to Special Education distance learning issues
 - \$500,000 federal IDEA funds for the study of Special Education governance and accountability
 - \$600,000 federal IDEA fund to statewide workgroups for IEP templates, alternative pathways to diplomas and costs of out-of-home care

- Learning Loss Mitigation
 - Compared to the May Revise, nearly \$1 billion more funds have been allocated to school districts from State and Federal sources for Learning Loss Mitigation. Below is a summary of funds allocated for Learning Loss Mitigation.
 - \$1.5 billion for students with disabilities (SWD) to be distributed to LEAs based on their 2019-20 Fall 1 Census enrollment of SWDs ages 3 to 22. \$355 million is from the Federal Trust Fund (Governor's Emergency Education Relief [GEER] Fund) and \$1.14 billion is from the Coronavirus Relief Fund (CRF).
 - \$2.86 billion from the CRF to be allocated to LEAs based on their proportion of supplemental and concentration grant funding using the 2019-20 P-2 principal apportionment certification.
 - Added since the May Revise, \$980 million to be allocated to LEAs based on the LCFF as of the 2019-20 P-2 principal apportionment. \$540 million is from the state general fund and \$440 million comes from the CRF.

- In addition, funding has become much clearer and, in some cases, more flexible with the passage of the budget trailer bill, SB 820:
 - GEER resources are to be used from March 13, 2020 through September 30, 2022
 - Resources apportioned from the State general fund shall be used from March 1, 2020 through June 30, 2021
 - Federal Coronavirus Relief Fund apportionments shall be used from March 1, 2020 through December 30, 2020, unless otherwise provided by federal law.
 - Funds may be used to activities that directly support academic achievement and mitigate learning loss related to COVID-19 school closures, including support for childcare programs, State Preschool programs, K-12 programs, and adult education programs.
 - LEAs shall adopt, on or before September 30, 2020, at a public board meeting, a Learning Continuity and Attendance Plan
- LCAP and LCFF Budget Overview for Parents
 - LEAs are required to adopt a Learning Continuity and Attendance Plan by September 30, 2020
 - LEAs must also adopt a 2020-21 LCFF Budget Overview for Parents with the First Interim Report by December 15, 2020
- Additional Fiscal Flexibility Provisions
 - Allows State pension on-behalf-of payments to be excluded from the 3% RRMA calculation
 - Allows ESSER and LLMF funds to be excluded from the 3% RRMA calculation
 - Increased interfund borrowing limits, subject to public hearing, from 75% to 85%
 - Use of proceeds from property sales for one-time general fund purposes
 - Extension of statutory timelines to address the annual audit due to COVID-19
 - Expands use of Lottery Instructional Materials funds to include laptop computers and devices that provide internet access for students and teachers
 - Limited exemptions may also be available for certain LEAs that may have extreme difficulties meeting financial obligations due to planned deferrals
- Apportionment Deferrals: The Enacted Budget includes \$11 billion in deferrals from 2020-21 to 2021-22, which assisted in eliminating the Governor’s proposal for the 10% proration factor. However, the deferrals will require LEAs to plan carefully for cash flow requirements. Deferral percentages and estimated dollar amounts for Newcastle Elementary and Charter Schools are as follows:

<u>Month</u>	<u>Percent</u>	<u>Est. \$ Amount</u>
○ February 2021 to November 2021	53%	\$133,800
○ March 2021 to October 2021	82%	\$207,000
○ April 2021 to September 2021	82%	\$207,000
○ May 2021 to August 2021	82%	\$207,000
○ June 2021 to July 2021	100%	\$252,500

Districts that cannot meet their financial obligations for February 2021 through June 2021 and have exhausted all other borrowing options may apply for an exemption from the

deferral(s). In addition, the Governor has authorized counties to delay property tax payments to LEAs. NESD will be able to cover these deferrals by utilizing the district's ending fund balance without taking on additional debt. Having this ability will save NESD processing fees and interest on loans we may have needed to take.

- Planning for Apportionment Deferrals: LEAs must plan for deferrals aggressively, as the impact on available cash to meet payrolls will be significant. Actions have included:
 - Enhanced cash flow projections for up to 18 to 24 months
 - Monthly updates for cash flow projections
 - Establish timelines and sources for temporary borrowing, including:
 - Borrowing from other Funds- NCS (Fund 09) may need to borrow from NES (Fund 01)
 - Borrowing County Office of Education or County Treasurer through Dry Period Financing

Reserves

District Reserve Requirements (Senate Bill 858): The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

1. Proposition 98 must be funded based on Test 1
 2. Full repayment of the maintenance factor prior to 2014-15
 3. Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
 4. Capital gains exceed 8% of General Fund revenues
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

The district reserve cap is not activated for 2020-21 since all four above provisions were not met in 2019-20.

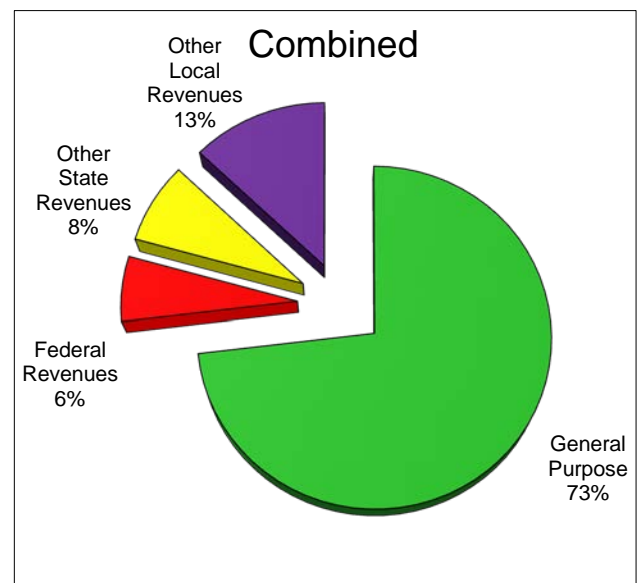
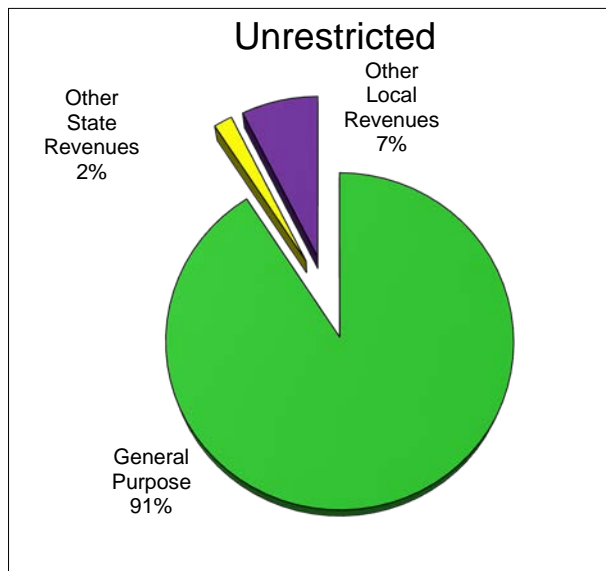
2020-21 Newcastle Elementary and Charter Schools Primary Budget Components

- ❖ Funded Average Daily Attendance (ADA) is based on the District's 2019-20 ADA 452
 - Newcastle Elementary 178
 - Newcastle Charter 274
- ❖ The District's unduplicated pupil percentage for supplemental/ concentration funding is
 - Newcastle Elementary 34% *which is 4% lower than 19/20*
 - Newcastle Charter 18%
- ❖ Lottery revenue is estimated to be \$150 per ADA for unrestricted purposes and \$49 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is
 - Newcastle Elementary \$32.18 for K-8 ADA
 - Newcastle Charter \$16.86 for K-8 ADA
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components ~ Newcastle Elementary and Charter Schools

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$3,943,186	\$4,021,601
Federal Revenues	\$0	\$340,768
Other State Revenues	\$78,089	\$428,780
Other Local Revenues	\$320,975	\$709,952
TOTAL	\$4,342,250	\$5,501,101



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2020-21. The amounts will be revised throughout the year based on information received from the State.

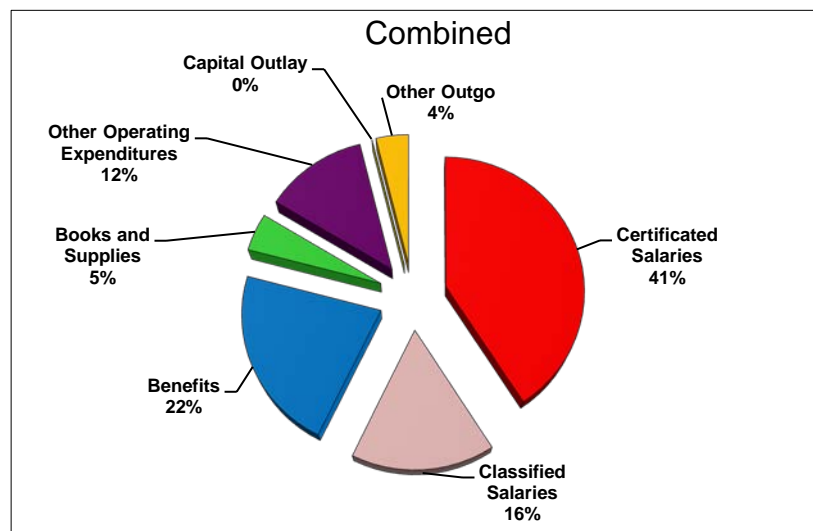
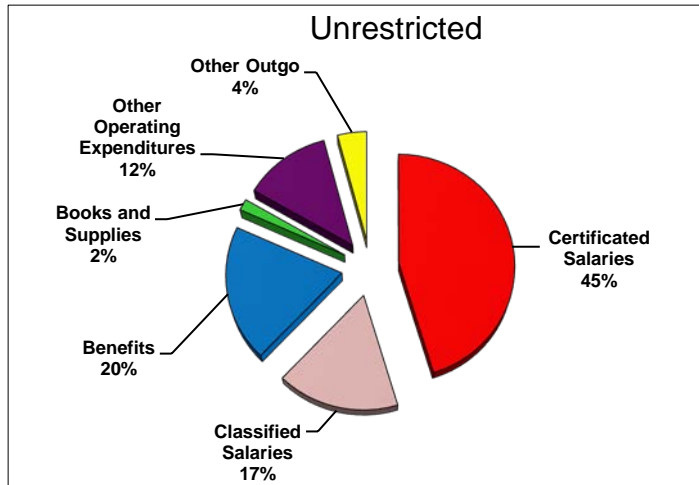
Education Protection Account (EPA) Budget		
2020-21 Fiscal Year		
Description	Newcastle Elementary	Newcastle Charter
BEGINNING BALANCE	\$0	\$0
BUDGETED EPA REVENUES: <i>Estimated EPA Funds</i>	\$327,016	\$518,888
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries and Benefits</i>	\$327,016	\$518,888
TOTAL	\$327,016	\$518,888
ENDING BALANCE	\$0	\$0

Operating Expenditure Components ~ Newcastle Elementary and Charter Schools

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 82% of the District's unrestricted budget, and approximately 79% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,164,490	\$2,598,789
Classified Salaries	\$800,186	\$1,033,062
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$937,806	\$1,391,908
Books and Supplies	\$78,795	\$289,287
Other Operating Expenditures	\$596,030	\$790,359
Capital Outlay	\$0	\$0
Other Outgo	\$198,098	\$248,013
TOTAL	\$4,775,405	\$6,351,418

Following is a graphical representation of expenditures by percentage:



Newcastle Elementary Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$160,295
Restricted Maintenance Account	\$107,281
TOTAL CONTRIBUTIONS	\$267,576

Fund Balance Summary Newcastle Elementary and Charter Schools

The District's 2020-21 General Fund projects a total operating deficit of \$900,000 resulting in an estimated ending fund balance of \$3.2 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$700; restricted programs - \$126,006; assignments - \$1.9 million; committed - \$183,000; economic uncertainty - \$ 952,700; Illustrated below is a detail description of the fund balance components.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2019-20	Est. Net Change	2020-21
NEWCASTLE ELEMENTARY	\$3,835,131	(\$851,367)	\$2,983,764
NEWCASTLE CHARTER SCHOOL	\$304,252	(\$48,950)	\$255,302
FOOD SERVICE	\$26,122	(\$13,508)	\$12,614
DEFERRED MAINTENANCE	\$322,628	\$10,780	\$333,408
CAPITAL FACILITIES	\$24,645	\$10,200	\$34,845
CAPITAL OUTLAY	\$523,421	\$8,150	\$531,571
TOTAL	\$5,036,199	(\$884,695)	\$4,151,504

Cash Flow

Cash flow projections have been prepared reflecting the new principal apportionment deferrals beginning in February.

The District is anticipating having positive annual cash balances during the 2020-21 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2019-20	2020-21	2021-22	2022-23
Dept of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%
SSC Recommended Funded COLA	3.26%	0.00%	0.00%	0.00%
STRS Employer Rates	17.10%	16.15%	15.92%	18.40%
PERS Employer Rates	19.72%	20.70%	22.84%	25.5%
Lottery – Unrestricted per ADA	\$146	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$45	\$49	\$49	\$49
Mandated Cost per ADA / One Time Allocation	\$0	\$0	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87
State Preschool Full-Day Reimbursement Rate	\$49.85	\$49.85	\$49.85	\$49.85
State Preschool Part-Day Reimbursement Rate	\$30.87	\$30.87	\$30.87	\$30.87
General Child Care Daily Reimbursement Rate	\$49.54	\$49.54	\$49.54	\$49.54

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

The Local Control Funding Formula is based on the Department of Finance's estimates of deferrals and 0% COLA. Unrestricted local revenue is estimated to decline in relation to ADA. Restricted federal funds are anticipated to decline due to onetime funds given in 20-21. Local revenue should remain relatively consistent and State revenue is expected to decrease due to the reduction of various one time funds that were granted in 20-21.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.23% each year. Unrestricted certificated salaries include a reduction of three certificated positions due to expected declines in enrollment. Classified step costs are expected to increase by 3.32% each year.

As a result, adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Supplies and operating expenditures are estimated to be reduced due to extra expenses related to COVID 19 in 2020-21. Other outgo refers to long term liability payments and those expenses will remain relatively consistent. Transfers out to deferred maintenance have only been budgeted in 2020-21 and will be assessed at each new budget period. Contributions to restricted programs are expected to increase over 2020-21 due to step/column adjustments and additional pension costs.

Estimated Ending Fund Balances Newcastle Elementary and Charter Schools:

During 2021-22, the District estimates that Newcastle Elementary and Newcastle Charter School Funds are projected to deficit spend by \$652,000, if expenses are reduced by an additional \$500,000 resulting in an ending fund balance of approximately \$2.6.

During 2022-23, the District estimates that the General Fund is projected to deficit spend by \$1.2 million resulting in an ending fund balance of \$ 1.3 million.

Illustrated below are the components of fund balance for the current and two subsequent years in the same format as the Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 5% percent of total General Fund (NES) outgo. Please note the below reserve numbers include Newcastle Charter School’s outgo in the calculations:

Description	2020-21	2021-22	2022-23
Wellness Fund	\$35	\$0	\$0
Library Author and Book Fair Fund	\$5,888	\$5,888	\$5,888
Text Books	\$85,000	\$25,000	\$50,000
STEM Donation Account	\$325	\$325	\$325
Music Donation Account	\$8,317	\$8,317	\$8,317
Chromebook Insurance Fund	\$4,080	\$4,000	\$4,000
PTC Donations	\$65,000	\$65,000	\$65,000
Classroom Technology	\$45,000	\$30,000	\$30,000
Towards Projected Deficits	\$1,762,952	\$1,380,717	\$78,153
Add: Additional 10% Reserve - BP3100.2	\$635,142	\$548,409	\$611,522
Amount Disclosed per SB 858 Requirements	\$2,611,739	\$2,067,656	\$853,205
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$317,571	\$274,205	\$305,761
Add: Restricted Fund Balance	\$126,006	\$70,953	\$18,143
Add: Committed Funds	\$183,050	\$173,550	\$164,050
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$3,239,066</i>	<i>\$2,587,064</i>	<i>\$1,341,859</i>

Conclusion:

As the multiyear projection shows, Newcastle Elementary School District (NESD) continues to deficit spend and has an operational deficit. Due to a substantial decrease in enrollment and 0% cost of living adjustments (COLA) anticipated on Local Control Funding Formula (LCFF) revenue, the next few years may be challenging. By depleting the fund balance, NESD will be able to meet its fiscal obligations however this is not sustainable. It is now time to make those thoughtful changes in order to work towards a balanced budget.

If enrollment remains at current levels in 2021-22, certificated classroom positions will need to be reduced by 3 FTE (full time equivalency) thereby creating combination classes. In addition, another \$500,000 in expenses is recommended to be cut from the budget. This can carefully be done through attrition and thoughtful reorganization but it is not simple. The multiyear budget has been created based on the time of development. As new information is received, items are monitored and adjusted as appropriate. The 2020-21 budget has been a year of intense monitoring and many adjustments.

Recently, the Legislative Analysis Office has projected that the Prop 98 Guarantee, which sets the minimum funding guarantee for education, will be higher than was estimated in June. This is due to an increase in revenues from the “big three” (personal income tax, sales tax, and corporate taxes) coming in higher than expected. Education advocates are working to reverse the upcoming deferrals of State Aid apportionments to relieve pressure from district and charter school budgets. However, this would require action by the State Legislature early in 2021 since the first deferral will be in February. This welcome possibility will elevate some fiscal concerns but does not offer any ongoing funds such as COLA on LCFF revenue. More information will be known in January when the Governor releases his first draft of the 2021-22 State budget.

Despite the challenges that lie ahead here are a few “Fiscal Feel Goods” specific to NESD:

~ NESD has a healthy deferred maintenance fund so the district would be able to address any unexpected major repairs – like HVAC systems.

~ NESD’s buildings are in good repair and were just painted- no roof leaks!

~ Student and staff technology is current- Students are connected and learning!

School finance is a very interesting study which is highly dependent on the fiscal health of the State. It is part of my job to follow these changes and report them to our community, staff and Board of Trustees so the changes in our budget are transparent and understood. Please feel free to contact me with any questions.

In your service,

Raenel Toste
Chief Business Official
rtoste@newcastle.k12.ca.us
916-824-1664

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2020-2021 1st Interim Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Total
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid	1,517,891	2,152,830					3,670,721
Property Taxes & Misc. Local	187,153	163,727					350,880
Total General Purpose	1,705,044	2,316,557	-	-	-	-	4,021,601
Federal Revenues	256,411	84,357	71,000				411,768
Other State Revenues	243,595	185,185	5,300				434,080
Other Local Revenues <i>Note A)</i>	703,952	6,000	58,250	2,300	22,200	9,000	801,702
TOTAL - REVENUES	2,909,002	2,592,099	134,550	2,300	22,200	9,000	5,669,151
EXPENDITURES							
Certificated Salaries	1,427,079	1,171,710					2,598,789
Classified Salaries	755,034	278,028	58,261				1,091,323
Employee Benefits (All)	835,807	556,101	19,782				1,411,690
Books & Supplies	154,460	134,827	61,765			-	351,052
Other Operating Expenses (Services)	454,384	335,975	8,250	41,520	12,000	850	852,979
Capital Outlay	-	-	-	-	-	-	-
Other Outgo	129,155	118,858		-	-	-	248,013
Direct Support/Indirect Costs	-	-					-
TOTAL - EXPENDITURES	3,755,919	2,595,499	148,058	41,520	12,000	850	6,553,846
EXCESS (DEFICIENCY)	(846,917)	(3,400)	(13,508)	(39,220)	10,200	8,150	(884,695)
OTHER SOURCES/USES							
Transfers In	45,550		-	50,000		-	95,550
Transfers (Out)	(50,000)	(45,550)				-	(95,550)
Net Other Sources (Uses) <i>Note A)</i>	-	-					-
Contributions to Restricted Programs	-	-					-
TOTAL - OTHER SOURCES/USES	(4,450)	(45,550)	-	50,000	-	-	-
FUND BALANCE INCREASE (DECREASE)	(851,367)	(48,950)	(13,508)	10,780	10,200	8,150	(884,695)
FUND BALANCE							
Beginning Fund Balance <i>Note A)</i>	3,835,131	304,252	26,122	322,628	24,645	523,421	5,036,199
Ending Balance, June 30	2,983,764	255,302	12,614	333,408	34,845	531,571	4,151,504

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2020-2021 1st Interim Budget

Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	Newcastle Elementary			Newcastle Charter			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid and EPA	1,517,891		1,517,891	2,152,830	-	2,152,830	3,670,721
Basic Aid Supplement Funding	-		-	-	-	-	-
Property Taxes & Misc. Local	108,738	78,415	187,153	163,727	-	163,727	350,880
Total General Purpose	1,626,629	78,415	1,705,044	2,316,557	-	2,316,557	4,021,601
Federal Revenues	-	256,411	256,411	-	84,357	84,357	340,768
Other State Revenues	32,366	211,229	243,595	45,723	139,462	185,185	428,780
Other Local Revenues	314,975	388,977	703,952	6,000	-	6,000	709,952
TOTAL - REVENUES	1,973,970	935,032	2,909,002	2,368,280	223,819	2,592,099	5,501,101
EXPENDITURES							
Certificated Salaries	999,020	428,059	1,427,079	1,165,470	6,240	1,171,710	2,598,789
Classified Salaries	525,417	229,617	755,034	274,769	3,259	278,028	1,033,062
Employee Benefits (All)	490,619	345,188	835,807	447,187	108,914	556,101	1,391,908
Books & Supplies	48,655	105,805	154,460	30,140	104,687	134,827	289,287
Other Operating Expenses (Services)	280,645	173,739	454,384	315,385	20,590	335,975	790,359
Capital Outlay	-	-	-	-	-	-	-
Other Outgo*	79,240	49,915	129,155	118,858	-	118,858	248,013
TOTAL - EXPENDITURES	2,423,596	1,332,323	3,755,919	2,351,809	243,690	2,595,499	6,351,418
EXCESS (DEFICIENCY)	(449,626)	(397,291)	(846,917)	16,471	(19,871)	(3,400)	(850,317)
OTHER SOURCES/USES							
Transfers In	45,550		45,550			-	45,550
Transfers (Out)	(50,000)		(50,000)	(45,550)		(45,550)	(95,550)
Net Other Sources (Uses)			-			-	-
Contributions (to Restricted Programs)	(267,576)	267,576	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(272,026)	267,576	(4,450)	(45,550)	-	(45,550)	(50,000)
FUND BALANCE INCREASE (DECREASE)	(721,652)	(129,715)	(851,367)	(29,079)	(19,871)	(48,950)	(900,317)
FUND BALANCE							
Beginning Fund Balance	3,588,664	246,467	3,835,131	275,127	29,125	304,252	4,139,383
Ending Balance, June 30	2,867,012	116,752	2,983,764	246,048	9,254	255,302	3,239,066

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2020-2021 1st Interim Budget

Newcastle Elementary/Charter Report Comparison

Description	Budget - ADA 451.68			1st Interim - ADA 451.68			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	3,956,971	78,840	4,035,811	3,943,186	78,415	4,021,601	(13,785)	(425)	(14,210)
Federal Revenue	0	137,139	137,139	0	340,768	340,768	0	203,629	203,629
State Revenue	79,604	318,056	397,660	78,089	350,691	428,780	(1,515)	32,635	31,120
Local Revenue	502,441	426,453	928,894	320,975	388,977	709,952	(181,466)	(37,476)	(218,942)
Total Revenues	4,539,016	960,488	5,499,504	4,342,250	1,158,851	5,501,101	(196,766)	198,363	1,597
EXPENDITURES									
Certificated Salaries	2,189,925	402,904	2,592,829	2,164,490	434,299	2,598,789	(25,435)	31,395	5,960
Classified Salaries	814,170	192,745	1,006,915	800,186	232,876	1,033,062	(13,984)	40,131	26,147
Benefits	918,921	446,425	1,365,346	937,806	454,102	1,391,908	18,885	7,677	26,562
Books and Supplies	164,563	99,851	264,414	78,795	210,492	289,287	(85,768)	110,641	24,873
Other Services & Oper. Expenses	687,763	119,087	806,850	596,030	194,329	790,359	(91,733)	75,242	(16,491)
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	198,098	49,915	248,013	198,098	49,915	248,013	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	4,973,440	1,310,927	6,284,367	4,775,405	1,576,013	6,351,418	(198,035)	265,086	67,051
Excess / (Deficiency)	(434,424)	(350,439)	(784,863)	(433,155)	(417,162)	(850,317)	1,269	(66,723)	(65,454)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0
Transfers Out	(95,550)	0	(95,550)	(95,550)	0	(95,550)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(193,681)	193,681	0	(267,576)	267,576	0	(73,895)	73,895	0
Total Financing Sources/Uses	(243,681)	193,681	(50,000)	(317,576)	267,576	(50,000)	(73,895)	73,895	0
Net Increase (Decrease)	(678,105)	(156,758)	(834,863)	(750,731)	(149,586)	(900,317)	(72,626)	7,172	(65,454)
FUND BALANCE, RESERVES									
Beginning Balance	3,705,278	272,855	3,978,133	3,863,791	275,592	4,139,383	158,513	2,737	161,250
Ending Balance	3,027,173	116,097	3,143,270	3,113,060	126,006	3,239,066	85,887	9,909	95,796
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	116,097	116,097	0	126,006	126,006	0	9,909	9,909
Committed	183,050	0	183,050	183,050	0	183,050	0	0	0
Assigned	1,890,710	0	1,890,710	1,976,597	0	1,976,597	85,887	0	85,887
Unassigned - REU	952,713	0	952,713	952,713	0	952,713	0	0	0
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	3,027,173	116,097	3,143,270	3,113,060	126,006	3,239,066	85,887	9,909	95,796

See notes on individual statements.

Reserve for Economic Uncertainty (REU) is 15% of NES and NCS Expenses

**NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2020-2021 1st Interim Budget**

Newcastle Elementary Report Comparison

Description	Budget- 179.81			1st Interim Budget - ADA 179.81			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	1,638,044	78,840	1,716,884	1,626,629	78,415	1,705,044	(11,415)	(425)	(11,840) A
Federal Revenue	0	137,139	137,139	0	256,411	256,411	0	119,272	119,272 B
State Revenue	32,976	200,909	233,885	32,366	211,229	243,595	(610)	10,320	9,710 B
Local Revenue	392,352	426,453	818,805	314,975	388,977	703,952	(77,377)	(37,476)	(114,853) B
Total Revenues	2,063,372	843,341	2,906,713	1,973,970	935,032	2,909,002	(89,402)	91,691	2,289
EXPENDITURES									
Certificated Salaries	1,028,843	402,904	1,431,747	999,020	428,059	1,427,079	(29,823)	25,155	(4,668)
Classified Salaries	535,784	192,745	728,529	525,417	229,617	755,034	(10,367)	36,872	26,505 C
Benefits	492,000	344,075	836,075	490,619	345,188	835,807	(1,381)	1,113	(268)
Books and Supplies	93,006	68,473	161,479	48,655	105,805	154,460	(44,351)	37,332	(7,019) D
Other Services & Oper. Expenses	304,225	119,087	423,312	280,645	173,739	454,384	(23,580)	54,652	31,072 E
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	79,240	49,915	129,155	79,240	49,915	129,155	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Unidentified Budget Cuts	0	0	0	0	0	0	0	0	0
Total Expenditures	2,533,098	1,177,199	3,710,297	2,423,596	1,332,323	3,755,919	(109,502)	155,124	45,622
Excess / (Deficiency)	(469,726)	(333,858)	(803,584)	(449,626)	(397,291)	(846,917)	20,100	(63,433)	(43,333)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0
Transfers Out	(50,000)	0	(50,000)	(50,000)	0	(50,000)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(190,278)	190,278	0	(267,576)	267,576	0	(77,298)	77,298	0
Total Financing Sources/Uses	(194,728)	190,278	(4,450)	(272,026)	267,576	(4,450)	(77,298)	77,298	0
Net Increase (Decrease)	(664,454)	(143,580)	(808,034)	(721,652)	(129,715)	(851,367)	(57,198)	13,865	(43,333)
FUND BALANCE, RESERVES									
Beginning Balance	3,459,681	237,322	3,697,003	3,588,664	246,467	3,835,131	128,983	9,145	138,128
Ending Balance	2,795,227	93,742	2,888,969	2,867,012	116,752	2,983,764	71,785	23,010	94,795
Nonspendable (Revolving Cash)	700		700	700		700	0	0	0
Restricted	0	93,742	93,742	0	116,752	116,752	0	23,010	23,010
Committed	183,050		183,050	183,050	0	183,050	0	0	0
Assigned	1,658,764		1,658,764	1,730,549	0	1,730,549	71,785	0	71,785
Unassigned - REU	952,713		952,713	952,713	0	952,713	0	0	0
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,795,227	93,742	2,888,969	2,867,012	116,752	2,983,764	71,785	23,010	94,795

Notes:

A- The reduction in general purpose revenue is primarily due to a reduction in the unduplicated pupil percentage (UPP) which reduces the supplemental funding in the Local Control Funding Formula (LCFF).

B - The changes to Federal, Other State and Local Revenue is primarily due to COVID funding that was moved from the place holder in local revenue at budget time to the correct resource at first interim. Funding amounts were released at budget however resource codes had not been established by the California Department of Education (CDE).

C - The increase to classified salaries is due to a combination of extra custodial time, extra CSS time and increase to counselor position.

D - Some supply expenses were moved to Newcastle Charter School in order to utilize the COVID funding. The overall book and supply expenses between NES and NCS have increased due to COVID 19 safety measures.

E - Services and other operating expenses have increase primarily due to additional legal expenses in relation to COVID 19 and an increase to a charter school Special Education Non Public School expenses in which NES will be reimbursed.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2020-2021 1st Interim Budget

Newcastle Charter Report Comparison

Description	Budget - ADA 275.45			1st Interim - ADA 275.45			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	2,318,927	0	2,318,927	2,316,557	0	2,316,557	(2,370)	0	(2,370)
Federal Revenue	0	0	0	0	84,357	84,357	0	84,357	84,357 A
State Revenue	46,628	117,147	163,775	45,723	139,462	185,185	(905)	22,315	21,410 A
Local Revenue	110,089	0	110,089	6,000	0	6,000	(104,089)	0	(104,089) A
Total Revenues	2,475,644	117,147	2,592,791	2,368,280	223,819	2,592,099	(107,364)	106,672	(692)
EXPENDITURES									
Certificated Salaries	1,161,082	0	1,161,082	1,165,470	6,240	1,171,710	4,388	6,240	10,628 B
Classified Salaries	278,386	0	278,386	274,769	3,259	278,028	(3,617)	3,259	(358)
Benefits	426,921	102,350	529,271	447,187	108,914	556,101	20,266	6,564	26,830 C
Books and Supplies	71,557	31,378	102,935	30,140	104,687	134,827	(41,417)	73,309	31,892 D
Other Services & Oper. Expenses	383,538	0	383,538	315,385	20,590	335,975	(68,153)	20,590	(47,563) E
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	118,858	0	118,858	118,858	0	118,858	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	2,440,342	133,728	2,574,070	2,351,809	243,690	2,595,499	(88,533)	109,962	21,429
Excess / (Deficiency)	35,302	(16,581)	18,721	16,471	(19,871)	(3,400)	(18,831)	(3,290)	(22,121)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(3,403)	3,403	0	0	0	0	3,403	(3,403)	0
Total Financing Sources/Uses	(48,953)	3,403	(45,550)	(45,550)	0	(45,550)	3,403	(3,403)	0
Net Increase (Decrease)	(13,651)	(13,178)	(26,829)	(29,079)	(19,871)	(48,950)	(15,428)	(6,693)	(22,121)
FUND BALANCE, RESERVES									
Beginning Balance	245,597	35,533	281,130	275,127	29,125	304,252	29,530	(6,408)	23,122
Ending Balance	231,946	22,355	254,301	246,048	9,254	255,302	14,102	(13,101)	1,001
Nonspendable (Revolving Cash)			0			0	0	0	0
Restricted		22,355	22,355		9,254	9,254	0	(13,101)	(13,101)
Committed			0	0	0	0	0	0	0
Assigned	231,946		231,946	246,048	0	246,048	14,102	0	14,102
Unassigned - REU	0		0	0	0	0	0	0	0
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	231,946	22,355	254,301	246,048	9,254	255,302	14,102	(13,101)	1,001

Notes:

A - The changes to Federal, Other State and Local Revenue is primarily due to COVID funding that was moved from the place holder in local revenue at budget time to the correct resource at first interim. Funding amounts were released at budget however resource codes had not been established by the California Department of Education (CDE).

B - The increase to Certificated Salaries is due to additional time budgeted for intervention to mitigate our student learning loss.

C - The increase to employee benefits is primarily due to benefit caps for new employees.

D - Some supply expenses were moved to Newcastle Charter School from Newcastle Elementary, in order to utilize the COVID funding. The overall book and supply expenses between NES and NCS have increased due to COVID 19 safety measures.

E- Transportation expenses were reduced due to not having bus service this year and professional development budget was reallocated to salaries for extra hours and supplies.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2020-2021 1st Interim Budget

Newcastle Elementary/Charter Multi-Year Projection

Description	2020-21 Projected Budget - 458.99			2021-22 Projected Budget - 455.86			2022-23 Projected Budget - 453.09		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	3,943,186	78,415	4,021,601	3,613,407	78,840	3,692,247	3,621,871	78,840	3,700,711
Federal Revenue	0	340,768	340,768	0	132,930	132,930	0	132,930	132,930
State Revenue (B)	78,089	350,691	428,780	72,937	320,787	393,724	78,417	325,816	404,233
Local Revenue	320,975	388,977	709,952	211,149	402,047	613,196	216,586	415,556	632,142
Total Revenues	4,342,250	1,158,851	5,501,101	3,897,493	934,604	4,832,097	3,916,874	953,142	4,870,016
EXPENDITURES									
Certificated Salaries (C)	2,164,490	434,299	2,598,789	2,001,113	425,224	2,426,337	2,025,743	430,454	2,456,197
Classified Salaries (D)	800,186	232,876	1,033,062	816,752	232,140	1,048,892	843,868	239,847	1,083,715
Benefits (E)	937,806	454,102	1,391,908	928,654	441,985	1,370,639	986,735	458,440	1,445,175
Books and Supplies	78,795	210,492	289,287	78,795	63,187	141,982	78,795	54,090	132,885
Other Services & Oper. Exp	596,030	194,329	790,359	596,030	152,206	748,236	596,030	152,206	748,236
Capital Outlay (F)	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	198,098	49,915	248,013	198,098	49,915	248,013	198,098	50,915	249,013
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	(500,000)	0	(500,000)	(500,000)	0	(500,000)
Total Expenditures	4,775,405	1,576,013	6,351,418	4,119,442	1,364,657	5,484,099	4,229,269	1,385,952	5,615,221
Excess / (Deficiency)	(433,155)	(417,162)	(850,317)	(221,949)	(430,053)	(652,002)	(312,395)	(432,810)	(745,205)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (G)	(95,550)	0	(95,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(267,576)	267,576	0	(375,000)	375,000	0	(380,000)	380,000	0
Total Financing Sources/Uses	(317,576)	267,576	(50,000)	(375,000)	375,000	0	(380,000)	380,000	0
Net Increase (Decrease)	(750,731)	(149,586)	(900,317)	(596,949)	(55,053)	(652,002)	(692,395)	(52,810)	(745,205)
FUND BALANCE, RESERVES									
Beginning Balance	3,863,791	275,592	4,139,383	3,113,060	126,006	3,239,066	2,516,111	70,953	2,587,064
Ending Balance	3,113,060	126,006	3,239,066	2,516,111	70,953	2,587,064	1,823,716	18,143	1,841,859
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	126,006	126,006	0	70,953	70,953	0	18,143	18,143
Committed	183,050	0	183,050	173,550	0	173,550	164,050	0	164,050
Assigned (J)	1,976,597	0	1,976,597	1,519,246	0	1,519,246	742,383	0	742,383
Unassigned - REU (K)	952,713	0	952,713	822,615	0	822,615	917,283	0	917,283
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	3,113,060	126,006	3,239,066	2,516,111	70,953	2,587,064	1,823,716	18,143	1,841,859

Notes:

Please see individual school MYP for explanations.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2020-2021 1st Interim Budget

Newcastle Elementary Multi-Year Projection

Description	2020-21 Projected Budget-177.66			2021-22 Projected Budget-177.66			2022-23 Projected Budget-175.29		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	1,626,629	78,415	1,705,044	1,619,627	78,840	1,698,467	1,602,960	78,840	1,681,800
Federal Revenue (B)	0	256,411	256,411	0	132,930	132,930	0	132,930	132,930
State Revenue (C)	32,366	211,229	243,595	32,899	217,525	250,424	32,460	222,397	254,857
Local Revenue	314,975	388,977	703,952	204,849	402,047	606,896	209,971	415,556	625,527
Total Revenues	1,973,970	935,032	2,909,002	1,857,375	831,342	2,688,717	1,845,391	849,723	2,695,114
EXPENDITURES									
Certificated Salaries (D)	999,020	428,059	1,427,079	951,308	425,224	1,376,532	963,025	430,454	1,393,479
Classified Salaries (E)	525,417	229,617	755,034	532,861	232,140	765,001	550,552	239,847	790,399
Benefits (F)	490,619	345,188	835,807	492,553	351,451	844,004	525,805	367,906	893,711
Books and Supplies (G)	48,655	105,805	154,460	48,655	41,205	89,860	48,655	41,205	89,860
Other Services & Oper. Exp (H)	280,645	173,739	454,384	430,645	152,206	582,851	430,645	152,206	582,851
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	79,240	49,915	129,155	79,240	49,915	129,155	79,240	50,915	130,155
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other-Unidentified Budget Cuts (I)	0	0	0	(500,000)	0	(500,000)	(500,000)	0	(500,000)
Total Expenditures	2,423,596	1,332,323	3,755,919	2,035,262	1,252,141	3,287,403	2,097,922	1,282,533	3,380,455
Excess / (Deficiency)	(449,626)	(397,291)	(846,917)	(177,887)	(420,799)	(598,686)	(252,531)	(432,810)	(685,341)
OTHER SOURCES/USES									
Transfers In (J)	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (J)	(50,000)	0	(50,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(267,576)	267,576	0	(375,000)	375,000	0	(380,000)	380,000	0
Total Financing Sources/Uses	(272,026)	267,576	(4,450)	(329,450)	375,000	45,550	(334,450)	380,000	45,550
Net Increase (Decrease)	(721,652)	(129,715)	(851,367)	(507,337)	(45,799)	(553,136)	(586,981)	(52,810)	(639,791)
FUND BALANCE, RESERVES									
Beginning Balance	3,588,664	246,467	3,835,131	2,867,012	116,752	2,983,764	2,359,675	70,953	2,430,628
Ending Balance	2,867,012	116,752	2,983,764	2,359,675	70,953	2,430,628	1,772,694	18,143	1,790,837
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	116,752	116,752	0	70,953	70,953	0	18,143	18,143
Committed (I)	183,050	0	183,050	173,550	0	173,550	164,050	0	164,050
Assigned	1,730,549	0	1,730,549	1,362,810	0	1,362,810	691,361	0	691,361
Unassigned - REU (J)	952,713	0	952,713	822,615	0	822,615	917,283	0	917,283
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,867,012	116,752	2,983,764	2,359,675	70,953	2,430,628	1,772,694	18,143	1,790,837

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with no cost of living adjustment (COLA)

(B) Additional revenue for the COVID 19 has been budgeted in 2020-21 and removed in 2021-22 and 2022-23

(C) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2019-20 to 2022-23	\$153	\$54	\$32

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$136,316.

(D) Certificated salary assumptions are as follows:

- 2020-21 - 2.5% Increase plus step and column
- 2021-22 - 1.23% step and column - reduction of 3.0 FTE due to drop in enrollment
- 2022-23 - 1.23% step and column

(E) Classified salary assumptions are as follows:

- 2020-21 - Step and column increase
- 2021-21 - Reduction of .4375 FTE and 3.32% step and column increase
- 2021-22 - 3.32% step and column increase

(F) Benefits were adjusted accordingly due to the changes in C and D above.

Employer Retirement Contribution Rates are as follows

2020-2021	STRS 16.15%	PERS 20.70%
2021-2022	STRS 16.00%	PERS 22.84%
2022-2023	STRS 18.1%	PERS 25.5%

(G) Book and supply expenses are reduced in 2021-22 and 2022-23 by COVID expenses in 2020-21.

(H) Services and other operating expenses are reduced by COVID 19 expenses in out years. Also, \$150,000 of expenses in 2021-22 and 2022-23 were transferred from NCS.

(I) The unidentified budget cuts represent reductions that need to be made based on enrollment loss. Restructuring will need to be done in the district office and with our special programs which may reduce enrollment further.

(J) The transfer in of funds is from NCS for facility expenses per the MOU and the transfer out goes to the deferred maintenance fund. This fund allows NESD to maintain the buildings and grounds.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2020-2021 1st Interim Budget

Newcastle Charter Multi-Year Projection

Description	2020-21 Projected Budget - 274.02			2021-22 Projected Budget -235.71			2022-23 Projected Budget - 238.62		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,316,557	0	2,316,557	1,993,780	0	1,993,780	2,018,911	0	2,018,911
Federal Revenue	0	84,357	84,357	0	0	0	0	0	0
State Revenue (B)	45,723	139,462	185,185	40,038	103,262	143,300	45,957	103,419	149,376
Local Revenue	6,000	0	6,000	6,300	0	6,300	6,615	0	6,615
Total Revenues	2,368,280	223,819	2,592,099	2,040,118	103,262	2,143,380	2,071,483	103,419	2,174,902
EXPENDITURES									
Certificated Salaries (C)	1,165,470	6,240	1,171,710	1,049,805	0	1,049,805	1,062,718	0	1,062,718
Classified Salaries (D)	274,769	3,259	278,028	283,891	0	283,891	293,316	0	293,316
Benefits (E)	447,187	108,914	556,101	436,101	90,534	526,635	460,930	90,534	551,464
Books and Supplies	30,140	104,687	134,827	30,140	21,982	52,122	30,140	12,885	43,025
Other Services & Oper. Exp (F)	315,385	20,590	335,975	165,385	0	165,385	165,385	0	165,385
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	118,858	0	118,858	118,858	0	118,858	118,858	0	118,858
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,351,809	243,690	2,595,499	2,084,180	112,516	2,196,696	2,131,347	103,419	2,234,766
Excess / (Deficiency)	16,471	(19,871)	(3,400)	(44,062)	(9,254)	(53,316)	(59,864)	0	(59,864)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Increase (Decrease)	(29,079)	(19,871)	(48,950)	(89,612)	(9,254)	(98,866)	(105,414)	0	(105,414)
FUND BALANCE, RESERVES									
Beginning Balance	275,127	29,125	304,252	246,048	9,254	255,302	156,436	0	156,436
Ending Balance	246,048	9,254	255,302	156,436	0	156,436	51,022	0	51,022
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	9,254	9,254	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	246,048	0	246,048	156,436	0	156,436	51,022	0	51,022
Unassigned - REU	0	0	0	0	0	0	0	0	0
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	246,048	9,254	255,302	156,436	0	156,436	51,022	0	51,022

Notes:

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with no cost of living adjustment (COLA)

(B) Additional revenue for the COVID 19 has been budgeted in 2020-21 and removed in 2021-22 and 2022-23

(C) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2019-20 to 2022-23	\$153	\$54	\$32

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$136,316.

(D) Certificated salary assumptions are as follows:

2020-21 - 2.5% Increase plus step and column
 2021-22 - 1.23% step and column - reduction of 3.0 FTE due to drop in enrollment
 2022-23 - 1.23% step and column

(E) Classified salary assumptions are as follows:

2020-21 - Step and column increase
 2021-21 - Reduction of .4375 FTE and 3.32% step and column increase
 2021-22 - 3.32% step and column increase

(F) Benefits were adjusted accordingly due to the changes in C and D above.

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	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	1,533,253.00	1,638,044.00	96,649.00	1,626,629.00	(11,415.00)	-0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	32,976.00	32,976.00	4,088.55	32,366.00	(610.00)	-1.8%
4) Other Local Revenue		8600-8799	319,709.00	437,902.00	13,859.34	314,975.00	(122,927.00)	-28.1%
5) TOTAL, REVENUES			1,885,938.00	2,108,922.00	114,596.89	1,973,970.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,049,977.00	1,028,843.00	305,382.20	999,020.00	29,823.00	2.9%
2) Classified Salaries		2000-2999	543,152.00	535,784.00	163,976.22	525,417.00	10,367.00	1.9%
3) Employee Benefits		3000-3999	532,550.00	492,000.00	145,042.07	490,619.00	1,381.00	0.3%
4) Books and Supplies		4000-4999	38,346.00	93,006.00	18,470.60	48,655.00	44,351.00	47.7%
5) Services and Other Operating Expenditures		5000-5999	240,536.00	304,225.00	122,383.95	280,645.00	23,580.00	7.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	79,240.00	79,240.00	9,854.74	79,240.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,483,801.00	2,533,098.00	765,109.78	2,423,596.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(597,863.00)	(424,176.00)	(650,512.89)	(449,626.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(206,557.00)	(235,828.00)	0.00	(267,576.00)	(31,748.00)	13.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(211,007.00)	(240,278.00)	0.00	(272,026.00)		

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)			(808,870.00)	(664,454.00)	(650,512.89)	(721,652.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,459,681.00	3,459,681.00		3,588,664.00	128,983.00	3.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,459,681.00	3,459,681.00		3,588,664.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,459,681.00	3,459,681.00		3,588,664.00		
2) Ending Balance, June 30 (E + F1e)			2,650,811.00	2,795,227.00		2,867,012.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
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	183,050.00	183,050.00		183,050.00		
d) Assigned								
Other Assignments		9780	2,286,827.00	2,425,962.00		2,492,966.00		
Library Funds	0000	9780	5,817.00					
STEM Donations	0000	9780	325.00					
Music Donations	0000	9780	7,924.00					
Chromebook Insurance Fund	0000	9780	1,671.00					
PTC Donation Fund	0000	9780	65,000.00					
Additional 10% REU NES/NCS Expenses	0000	9780	908,324.00					
Reserve for Text Book Adoption	0000	9780	85,000.00					
Reserve for Classroom Technology	0000	9780	30,000.00					
Reserve for future deficits	0000	9780	1,173,927.00					
Certificated Salaries and Benefits	1100	9780	1,305.00					
Certificated Salaries and Benefits	1400	9780	7,534.00					
Library Funds	0000	9780		5,817.00				
STEM Donations	0000	9780		325.00				
Music Donations	0000	9780		7,924.00				
Chromebook Insurance Fund	0000	9780		1,671.00				
PTC Donation Fund	0000	9780		65,000.00				
Reserve for Text Book Adoption	0000	9780		85,000.00				
Reserve for Classroom Technology	0000	9780		30,000.00				
Additional REU - NES/NCS Expenses	0000	9780		767,198.00				
Reserve towards future deficits	0000	9780		1,459,618.00				
Certificated Salaries and Benefits	1100	9780		3,409.00				
Wellness Fund	0000	9780				35.00		
Library Funds	0000	9780				5,888.00		
STEM Donations	0000	9780				325.00		
Music Donations	0000	9780				8,317.00		
Chromebook Insurance Fund	0000	9780				4,080.00		
PTC Donation Fund	0000	9780				65,000.00		
Reserve for Text Books	0000	9780				85,000.00		
Reserve for Classroom Technology	0000	9780				45,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Additional REU - NES/NCS Exp	0000	9780				764,917.00		
Reserve Toward Future Deficits	0000	9780				1,514,404.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	180,234.00	185,515.00		190,296.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,206,766.00	1,396,688.00	277,756.00	1,190,875.00	(205,813.00)	-14.7%
Education Protection Account State Aid - Current Year		8012	217,009.00	144,235.00	81,754.00	327,016.00	182,781.00	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	0.00	0.00	0.00	7,073.00	7,073.00	New
Timber Yield Tax		8022	0.00	0.00	0.00	496.00	496.00	New
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	1,246,568.00	1,246,569.00	0.00	1,087,628.00	(158,941.00)	-12.8%
Unsecured Roll Taxes		8042	0.00	0.00	22,555.56	23,727.00	23,727.00	New
Prior Years' Taxes		8043	0.00	0.00	0.67	399.00	399.00	New
Supplemental Taxes		8044	0.00	0.00	4,734.47	130,993.00	130,993.00	New
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,670,343.00	2,787,492.00	386,800.70	2,768,207.00	(19,285.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,137,090.00)	(1,149,448.00)	(290,151.70)	(1,141,578.00)	7,870.00	-0.7%
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			1,533,253.00	1,638,044.00	96,649.00	1,626,629.00	(11,415.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	5,794.00	5,794.00	0.00	5,717.00	(77.00)	-1.3%
Lottery - Unrestricted and Instructional Materials		8560	27,182.00	27,182.00	4,088.55	26,649.00	(533.00)	-2.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			32,976.00	32,976.00	4,088.55	32,366.00	(610.00)	-1.8%

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)
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	108,715.00	108,715.00	0.00	108,715.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	5,594.38	17,000.00	(13,000.00)	-43.3%
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	180,994.00	180,994.00	0.00	180,994.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	118,193.00	8,264.96	8,266.00	(109,927.00)	-93.0%
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			319,709.00	437,902.00	13,859.34	314,975.00	(122,927.00)	-28.1%
TOTAL, REVENUES			1,885,938.00	2,108,922.00	114,596.89	1,973,970.00	(134,952.00)	-6.4%

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)
Certificated Teachers' Salaries		1100	790,166.00	769,032.00	219,094.42	739,525.00	29,507.00	3.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	259,811.00	259,811.00	86,287.78	259,495.00	316.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,049,977.00	1,028,843.00	305,382.20	999,020.00	29,823.00	2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	72,789.00	78,181.00	15,587.46	73,381.00	4,800.00	6.1%
Classified Support Salaries		2200	73,384.00	58,026.00	20,262.94	58,434.00	(408.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	160,106.00	160,106.00	53,368.64	160,106.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	221,243.00	221,243.00	70,303.65	220,785.00	458.00	0.2%
Other Classified Salaries		2900	15,630.00	18,228.00	4,453.53	12,711.00	5,517.00	30.3%
TOTAL, CLASSIFIED SALARIES			543,152.00	535,784.00	163,976.22	525,417.00	10,367.00	1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	192,686.00	166,385.00	48,754.77	160,572.00	5,813.00	3.5%
PERS		3201-3202	123,359.00	111,448.00	33,280.93	108,463.00	2,985.00	2.7%
OASDI/Medicare/Alternative		3301-3302	54,288.00	53,391.00	16,095.29	51,914.00	1,477.00	2.8%
Health and Welfare Benefits		3401-3402	128,787.00	126,043.00	40,607.15	133,698.00	(7,655.00)	-6.1%
Unemployment Insurance		3501-3502	769.00	753.00	225.91	732.00	21.00	2.8%
Workers' Compensation		3601-3602	12,163.00	11,929.00	3,563.66	11,595.00	334.00	2.8%
OPEB, Allocated		3701-3702	14,250.00	14,250.00	(123.21)	14,250.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,248.00	7,801.00	2,637.57	9,395.00	(1,594.00)	-20.4%
TOTAL, EMPLOYEE BENEFITS			532,550.00	492,000.00	145,042.07	490,619.00	1,381.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	53,193.00	0.00	0.00	53,193.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	34,426.00	30,493.00	13,035.33	39,235.00	(8,742.00)	-28.7%
Noncapitalized Equipment		4400	3,920.00	9,320.00	5,435.27	9,420.00	(100.00)	-1.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,346.00	93,006.00	18,470.60	48,655.00	44,351.00	47.7%
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	15,698.00	70,198.00	967.66	8,058.00	62,140.00	88.5%
Dues and Memberships		5300	10,605.00	10,605.00	11,770.44	12,270.00	(1,665.00)	-15.7%
Insurance		5400-5450	23,053.00	25,361.00	0.00	25,361.00	0.00	0.0%
Operations and Housekeeping Services		5500	85,570.00	85,570.00	24,007.59	87,105.00	(1,535.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,860.00	26,860.00	6,169.63	24,160.00	2,700.00	10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(88,070.00)	(88,070.00)	0.00	(88,070.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	164,270.00	171,151.00	77,582.45	209,211.00	(38,060.00)	-22.2%
Communications		5900	2,550.00	2,550.00	1,886.18	2,550.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			240,536.00	304,225.00	122,383.95	280,645.00	23,580.00	7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition 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						
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	37,433.00	37,433.00	3,205.14	37,433.00	0.00	0.0%
Other Debt Service - Principal		7439	41,807.00	41,807.00	6,649.60	41,807.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,240.00	79,240.00	9,854.74	79,240.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,483,801.00	2,533,098.00	765,109.78	2,423,596.00	109,502.00	4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	(206,557.00)	(235,828.00)	0.00	(267,576.00)	(31,748.00)	13.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(206,557.00)	(235,828.00)	0.00	(267,576.00)	(31,748.00)	13.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(211,007.00)	(240,278.00)	0.00	(272,026.00)	(31,748.00)	13.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	78,840.00	78,840.00	0.00	78,415.00	(425.00)	-0.5%
2) Federal Revenue		8100-8299	133,009.00	137,139.00	97,268.00	256,411.00	119,272.00	87.0%
3) Other State Revenue		8300-8599	200,910.00	200,909.00	43,706.12	211,229.00	10,320.00	5.1%
4) Other Local Revenue		8600-8799	380,903.00	380,903.00	69,928.00	388,977.00	8,074.00	2.1%
5) TOTAL, REVENUES			793,662.00	797,791.00	210,902.12	935,032.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	348,417.00	402,904.00	128,589.44	428,059.00	(25,155.00)	-6.2%
2) Classified Salaries		2000-2999	176,821.00	192,745.00	69,269.11	229,617.00	(36,872.00)	-19.1%
3) Employee Benefits		3000-3999	331,419.00	344,075.00	64,958.02	345,188.00	(1,113.00)	-0.3%
4) Books and Supplies		4000-4999	46,484.00	68,473.00	56,317.40	105,805.00	(37,332.00)	-54.5%
5) Services and Other Operating Expenditures		5000-5999	117,815.00	119,087.00	19,041.35	173,739.00	(54,652.00)	-45.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,915.00	49,915.00	24,957.50	49,915.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,070,871.00	1,177,199.00	363,132.82	1,332,323.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(277,209.00)	(379,408.00)	(152,230.70)	(397,291.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	206,557.00	235,828.00	0.00	267,576.00	31,748.00	13.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			206,557.00	235,828.00	0.00	267,576.00		

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)			(70,652.00)	(143,580.00)	(152,230.70)	(129,715.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	237,322.00	237,322.00		246,467.00	9,145.00	3.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,322.00	237,322.00		246,467.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,322.00	237,322.00		246,467.00		
2) Ending Balance, June 30 (E + F1e)			166,670.00	93,742.00		116,752.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	166,670.00	93,742.00		116,752.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	78,840.00	78,840.00	0.00	78,415.00	(425.00)	-0.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			78,840.00	78,840.00	0.00	78,415.00	(425.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	81,524.00	81,524.00	0.00	86,580.00	5,056.00	6.2%
Special Education Discretionary Grants		8182	9,800.00	9,800.00	0.00	9,800.00	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	18,630.00	18,630.00	0.00	21,953.00	3,323.00	17.8%
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	3,784.00	3,784.00	0.00	4,597.00	813.00	21.5%

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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	2,500.00	10,000.00	10,000.00	New
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	19,271.00	23,401.00	94,768.00	123,481.00	100,080.00	427.7%
TOTAL, FEDERAL REVENUE			133,009.00	137,139.00	97,268.00	256,411.00	119,272.00	87.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	9,594.00	9,594.00	1,634.12	8,705.00	(889.00)	-9.3%
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	191,316.00	191,315.00	42,072.00	202,524.00	11,209.00	5.9%
TOTAL, OTHER STATE REVENUE			200,910.00	200,909.00	43,706.12	211,229.00	10,320.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	155,000.00	155,000.00	0.00	180,000.00	25,000.00	16.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
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	225,903.00	225,903.00	69,928.00	208,977.00	(16,926.00)	-7.5%
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			380,903.00	380,903.00	69,928.00	388,977.00	8,074.00	2.1%
TOTAL, REVENUES			793,662.00	797,791.00	210,902.12	935,032.00	137,241.00	17.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	170,667.00	170,667.00	55,290.52	190,822.00	(20,155.00)	-11.8%
Certificated Pupil Support Salaries		1200	35,879.00	90,366.00	26,008.92	95,366.00	(5,000.00)	-5.5%
Certificated Supervisors' and Administrators' Salaries		1300	141,871.00	141,871.00	47,290.00	141,871.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			348,417.00	402,904.00	128,589.44	428,059.00	(25,155.00)	-6.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	98,622.00	116,622.00	46,066.57	149,859.00	(33,237.00)	-28.5%
Classified Support Salaries		2200	78,199.00	76,123.00	23,202.54	79,592.00	(3,469.00)	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	86.00	(86.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	80.00	(80.00)	New
TOTAL, CLASSIFIED SALARIES			176,821.00	192,745.00	69,269.11	229,617.00	(36,872.00)	-19.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	199,964.00	193,067.00	20,559.70	201,345.00	(8,278.00)	-4.3%
PERS		3201-3202	40,069.00	46,709.00	14,328.36	47,067.00	(358.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	18,128.00	28,128.00	6,925.41	22,976.00	5,152.00	18.3%
Health and Welfare Benefits		3401-3402	68,261.00	68,533.00	21,015.43	66,568.00	1,965.00	2.9%
Unemployment Insurance		3501-3502	257.00	307.00	95.48	320.00	(13.00)	-4.2%
Workers' Compensation		3601-3602	4,015.00	4,819.00	1,501.36	5,010.00	(191.00)	-4.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	725.00	2,512.00	532.28	1,902.00	610.00	24.3%
TOTAL, EMPLOYEE BENEFITS			331,419.00	344,075.00	64,958.02	345,188.00	(1,113.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	45,984.00	45,298.00	38,230.45	49,457.00	(4,159.00)	-9.2%
Noncapitalized Equipment		4400	500.00	23,175.00	18,086.95	56,348.00	(33,173.00)	-143.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			46,484.00	68,473.00	56,317.40	105,805.00	(37,332.00)	-54.5%
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	1,900.00	1,900.00	7,857.86	9,523.00	(7,623.00)	-401.2%
Dues and Memberships		5300	1,150.00	1,150.00	1,188.96	1,190.00	(40.00)	-3.5%
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	702.00	702.00	2,186.61	8,602.00	(7,900.00)	-1125.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	114,063.00	115,335.00	7,807.92	154,424.00	(39,089.00)	-33.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,815.00	119,087.00	19,041.35	173,739.00	(54,652.00)	-45.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition 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	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	20,726.00	20,726.00	10,477.01	20,726.00	0.00	0.0%
Other Debt Service - Principal		7439	29,189.00	29,189.00	14,480.49	29,189.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,915.00	49,915.00	24,957.50	49,915.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,070,871.00	1,177,199.00	363,132.82	1,332,323.00	(155,124.00)	-13.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	206,557.00	235,828.00	0.00	267,576.00	31,748.00	13.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			206,557.00	235,828.00	0.00	267,576.00	31,748.00	13.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			206,557.00	235,828.00	0.00	267,576.00	(31,748.00)	13.5%

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	1,612,093.00	1,716,884.00	96,649.00	1,705,044.00	(11,840.00)	-0.7%
2) Federal Revenue		8100-8299	133,009.00	137,139.00	97,268.00	256,411.00	119,272.00	87.0%
3) Other State Revenue		8300-8599	233,886.00	233,885.00	47,794.67	243,595.00	9,710.00	4.2%
4) Other Local Revenue		8600-8799	700,612.00	818,805.00	83,787.34	703,952.00	(114,853.00)	-14.0%
5) TOTAL, REVENUES			2,679,600.00	2,906,713.00	325,499.01	2,909,002.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,398,394.00	1,431,747.00	433,971.64	1,427,079.00	4,668.00	0.3%
2) Classified Salaries		2000-2999	719,973.00	728,529.00	233,245.33	755,034.00	(26,505.00)	-3.6%
3) Employee Benefits		3000-3999	863,969.00	836,075.00	210,000.09	835,807.00	268.00	0.0%
4) Books and Supplies		4000-4999	84,830.00	161,479.00	74,788.00	154,460.00	7,019.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	358,351.00	423,312.00	141,425.30	454,384.00	(31,072.00)	-7.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	129,155.00	129,155.00	34,812.24	129,155.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,554,672.00	3,710,297.00	1,128,242.60	3,755,919.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(875,072.00)	(803,584.00)	(802,743.59)	(846,917.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,450.00)	(4,450.00)	0.00	(4,450.00)		

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)			(879,522.00)	(808,034.00)	(802,743.59)	(851,367.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,697,003.00	3,697,003.00		3,835,131.00	138,128.00	3.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,697,003.00	3,697,003.00		3,835,131.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,697,003.00	3,697,003.00		3,835,131.00		
2) Ending Balance, June 30 (E + F1e)			2,817,481.00	2,888,969.00		2,983,764.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
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	166,670.00	93,742.00		116,752.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	183,050.00	183,050.00		183,050.00		
d) Assigned								
Other Assignments		9780	2,286,827.00	2,425,962.00		2,492,966.00		
Library Funds	0000	9780	5,817.00					
STEM Donations	0000	9780	325.00					
Music Donations	0000	9780	7,924.00					
Chromebook Insurance Fund	0000	9780	1,671.00					
PTC Donation Fund	0000	9780	65,000.00					
Additional 10% REU NES/NCS Expenses	0000	9780	908,324.00					
Reserve for Text Book Adoption	0000	9780	85,000.00					
Reserve for Classroom Technology	0000	9780	30,000.00					
Reserve for future deficits	0000	9780	1,173,927.00					
Certificated Salaries and Benefits	1100	9780	1,305.00					
Certificated Salaries and Benefits	1400	9780	7,534.00					
Library Funds	0000	9780		5,817.00				
STEM Donations	0000	9780		325.00				
Music Donations	0000	9780		7,924.00				
Chromebook Insurance Fund	0000	9780		1,671.00				
PTC Donation Fund	0000	9780		65,000.00				
Reserve for Text Book Adoption	0000	9780		85,000.00				
Reserve for Classroom Technology	0000	9780		30,000.00				
Additional REU - NES/NCS Expenses	0000	9780		767,198.00				
Reserve towards future deficits	0000	9780		1,459,618.00				
Certificated Salaries and Benefits	1100	9780		3,409.00				
Wellness Fund	0000	9780				35.00		
Library Funds	0000	9780				5,888.00		
STEM Donations	0000	9780				325.00		
Music Donations	0000	9780				8,317.00		
Chromebook Insurance Fund	0000	9780				4,080.00		
PTC Donation Fund	0000	9780				65,000.00		
Reserve for Text Books	0000	9780				85,000.00		
Reserve for Classroom Technology	0000	9780				45,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Additional REU - NES/NCS Exp	0000	9780				764,917.00		
Reserve Toward Future Deficits	0000	9780				1,514,404.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	180,234.00	185,515.00		190,296.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,206,766.00	1,396,688.00	277,756.00	1,190,875.00	(205,813.00)	-14.7%
Education Protection Account State Aid - Current Year		8012	217,009.00	144,235.00	81,754.00	327,016.00	182,781.00	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	0.00	0.00	0.00	7,073.00	7,073.00	New
Timber Yield Tax		8022	0.00	0.00	0.00	496.00	496.00	New
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	1,246,568.00	1,246,569.00	0.00	1,087,628.00	(158,941.00)	-12.8%
Unsecured Roll Taxes		8042	0.00	0.00	22,555.56	23,727.00	23,727.00	New
Prior Years' Taxes		8043	0.00	0.00	0.67	399.00	399.00	New
Supplemental Taxes		8044	0.00	0.00	4,734.47	130,993.00	130,993.00	New
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,670,343.00	2,787,492.00	386,800.70	2,768,207.00	(19,285.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,137,090.00)	(1,149,448.00)	(290,151.70)	(1,141,578.00)	7,870.00	-0.7%
Property Taxes Transfers		8097	78,840.00	78,840.00	0.00	78,415.00	(425.00)	-0.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,612,093.00	1,716,884.00	96,649.00	1,705,044.00	(11,840.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	81,524.00	81,524.00	0.00	86,580.00	5,056.00	6.2%
Special Education Discretionary Grants		8182	9,800.00	9,800.00	0.00	9,800.00	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	18,630.00	18,630.00	0.00	21,953.00	3,323.00	17.8%
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	3,784.00	3,784.00	0.00	4,597.00	813.00	21.5%

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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	2,500.00	10,000.00	10,000.00	New
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	19,271.00	23,401.00	94,768.00	123,481.00	100,080.00	427.7%
TOTAL, FEDERAL REVENUE			133,009.00	137,139.00	97,268.00	256,411.00	119,272.00	87.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,794.00	5,794.00	0.00	5,717.00	(77.00)	-1.3%
Lottery - Unrestricted and Instructional Materials		8560	36,776.00	36,776.00	5,722.67	35,354.00	(1,422.00)	-3.9%
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	191,316.00	191,315.00	42,072.00	202,524.00	11,209.00	5.9%
TOTAL, OTHER STATE REVENUE			233,886.00	233,885.00	47,794.67	243,595.00	9,710.00	4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	108,715.00	108,715.00	0.00	108,715.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	5,594.38	17,000.00	(13,000.00)	-43.3%
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	335,994.00	335,994.00	0.00	360,994.00	25,000.00	7.4%
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	0.00	118,193.00	8,264.96	8,266.00	(109,927.00)	-93.0%
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	225,903.00	225,903.00	69,928.00	208,977.00	(16,926.00)	-7.5%
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			700,612.00	818,805.00	83,787.34	703,952.00	(114,853.00)	-14.0%
TOTAL, REVENUES			2,679,600.00	2,906,713.00	325,499.01	2,909,002.00	2,289.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	960,833.00	939,699.00	274,384.94	930,347.00	9,352.00	1.0%
Certificated Pupil Support Salaries		1200	35,879.00	90,366.00	26,008.92	95,366.00	(5,000.00)	-5.5%
Certificated Supervisors' and Administrators' Salaries		1300	401,682.00	401,682.00	133,577.78	401,366.00	316.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,398,394.00	1,431,747.00	433,971.64	1,427,079.00	4,668.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	171,411.00	194,803.00	61,654.03	223,240.00	(28,437.00)	-14.6%
Classified Support Salaries		2200	151,583.00	134,149.00	43,465.48	138,026.00	(3,877.00)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	160,106.00	160,106.00	53,368.64	160,106.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	221,243.00	221,243.00	70,303.65	220,871.00	372.00	0.2%
Other Classified Salaries		2900	15,630.00	18,228.00	4,453.53	12,791.00	5,437.00	29.8%
TOTAL, CLASSIFIED SALARIES			719,973.00	728,529.00	233,245.33	755,034.00	(26,505.00)	-3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	392,650.00	359,452.00	69,314.47	361,917.00	(2,465.00)	-0.7%
PERS		3201-3202	163,428.00	158,157.00	47,609.29	155,530.00	2,627.00	1.7%
OASDI/Medicare/Alternative		3301-3302	72,416.00	81,519.00	23,020.70	74,890.00	6,629.00	8.1%
Health and Welfare Benefits		3401-3402	197,048.00	194,576.00	61,622.58	200,266.00	(5,690.00)	-2.9%
Unemployment Insurance		3501-3502	1,026.00	1,060.00	321.39	1,052.00	8.00	0.8%
Workers' Compensation		3601-3602	16,178.00	16,748.00	5,065.02	16,605.00	143.00	0.9%
OPEB, Allocated		3701-3702	14,250.00	14,250.00	(123.21)	14,250.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,973.00	10,313.00	3,169.85	11,297.00	(984.00)	-9.5%
TOTAL, EMPLOYEE BENEFITS			863,969.00	836,075.00	210,000.09	835,807.00	268.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	53,193.00	0.00	0.00	53,193.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	80,410.00	75,791.00	51,265.78	88,692.00	(12,901.00)	-17.0%
Noncapitalized Equipment		4400	4,420.00	32,495.00	23,522.22	65,768.00	(33,273.00)	-102.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			84,830.00	161,479.00	74,788.00	154,460.00	7,019.00	4.3%
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	17,598.00	72,098.00	8,825.52	17,581.00	54,517.00	75.6%
Dues and Memberships		5300	11,755.00	11,755.00	12,959.40	13,460.00	(1,705.00)	-14.5%
Insurance		5400-5450	23,053.00	25,361.00	0.00	25,361.00	0.00	0.0%
Operations and Housekeeping Services		5500	85,570.00	85,570.00	24,007.59	87,105.00	(1,535.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,562.00	27,562.00	8,356.24	32,762.00	(5,200.00)	-18.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(88,070.00)	(88,070.00)	0.00	(88,070.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	278,333.00	286,486.00	85,390.37	363,635.00	(77,149.00)	-26.9%
Communications		5900	2,550.00	2,550.00	1,886.18	2,550.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			358,351.00	423,312.00	141,425.30	454,384.00	(31,072.00)	-7.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition 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	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	58,159.00	58,159.00	13,682.15	58,159.00	0.00	0.0%
Other Debt Service - Principal		7439	70,996.00	70,996.00	21,130.09	70,996.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			129,155.00	129,155.00	34,812.24	129,155.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,554,672.00	3,710,297.00	1,128,242.60	3,755,919.00	(45,622.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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)			(4,450.00)	(4,450.00)	0.00	(4,450.00)	0.00	0.0%

Resource	Description	2020-21 Projected Year Totals
3010	ESSA: Title I, Part A, Basic Grants Low-Inco	3,323.00
3210	Elementary and Secondary School Emergen	6,786.00
3215	Governor's Emergency Education Relief Fun	10,410.00
4035	ESSA: Title II, Part A, Supporting Effective Ir	865.00
6512	Special Ed: Mental Health Services	81,225.00
7311	Classified School Employee Professional De	1,539.00
7510	Low-Performing Students Block Grant	12,604.00
Total, Restricted Balance		<u>116,752.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,170,029.00	2,318,927.00	629,457.00	2,316,557.00	(2,370.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	73,777.00	84,357.00	84,357.00	New
3) Other State Revenue		8300-8599	163,775.00	163,775.00	12,581.18	185,185.00	21,410.00	13.1%
4) Other Local Revenue		8600-8799	6,000.00	110,089.00	498.75	6,000.00	(104,089.00)	-94.5%
5) TOTAL, REVENUES			2,339,804.00	2,592,791.00	716,313.93	2,592,099.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,159,749.00	1,161,082.00	355,257.52	1,171,710.00	(10,628.00)	-0.9%
2) Classified Salaries		2000-2999	285,460.00	278,386.00	87,374.21	278,028.00	358.00	0.1%
3) Employee Benefits		3000-3999	563,425.00	529,271.00	136,540.68	556,101.00	(26,830.00)	-5.1%
4) Books and Supplies		4000-4999	56,828.00	102,935.00	46,259.71	134,827.00	(31,892.00)	-31.0%
5) Services and Other Operating Expenditures		5000-5999	316,500.00	383,538.00	56,793.19	335,975.00	47,563.00	12.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	118,858.00	118,858.00	14,782.12	118,858.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,500,820.00	2,574,070.00	697,007.43	2,595,499.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(161,016.00)	18,721.00	19,306.50	(3,400.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,550.00	45,550.00	0.00	45,550.00	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			(45,550.00)	(45,550.00)	0.00	(45,550.00)		

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)			(206,566.00)	(26,829.00)	19,306.50	(48,950.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	281,130.00	281,130.00		304,252.00	23,122.00	8.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,130.00	281,130.00		304,252.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,130.00	281,130.00		304,252.00		
2) Ending Balance, June 30 (E + F1e)			74,564.00	254,301.00		255,302.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	30,583.00	22,355.00		12,618.00		
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	43,981.00	231,946.00		242,684.00		
Reserve towards future deficits	0000	9780	42,120.00					
Certificated Salaries and Benefits	1100	9780	1,861.00					
REU Future Deficits	0000	9780		226,719.00				
Certificated Salary and Benefits	1100	9780		5,227.00				
Reserve Toward Future Deficits	0000	9780				232,948.00		
Certificated Salaries and Benefits	1100	9780				9,736.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,652,898.00	1,926,335.00	457,166.00	1,633,942.00	(292,393.00)	-15.2%
Education Protection Account State Aid - Current Year		8012	345,868.00	228,865.00	129,722.00	518,888.00	290,023.00	126.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
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	171,263.00	163,727.00	42,569.00	163,727.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,170,029.00	2,318,927.00	629,457.00	2,316,557.00	(2,370.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	73,777.00	84,357.00	84,357.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	73,777.00	84,357.00	84,357.00	New
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,703.00	4,703.00	0.00	4,620.00	(83.00)	-1.8%
Lottery - Unrestricted and Instructional Materials		8560	56,722.00	56,722.00	(7,150.82)	54,530.00	(2,192.00)	-3.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	102,350.00	102,350.00	19,732.00	126,035.00	23,685.00	23.1%
TOTAL, OTHER STATE REVENUE			163,775.00	163,775.00	12,581.18	185,185.00	21,410.00	13.1%
OTHER LOCAL REVENUE								
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	6,000.00	6,000.00	498.75	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	104,089.00	0.00	0.00	(104,089.00)	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	110,089.00	498.75	6,000.00	(104,089.00)	-94.5%
TOTAL, REVENUES			2,339,804.00	2,592,791.00	716,313.93	2,592,099.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	957,491.00	958,824.00	290,680.06	972,294.00	(13,470.00)	-1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	202,258.00	202,258.00	64,577.46	199,416.00	2,842.00	1.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,159,749.00	1,161,082.00	355,257.52	1,171,710.00	(10,628.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,730.00	12,157.00	2,226.75	11,515.00	642.00	5.3%
Classified Support Salaries		2200	72,228.00	71,727.00	22,515.72	71,882.00	(155.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	158,163.00	158,163.00	52,721.00	158,163.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,339.00	36,339.00	9,910.74	36,468.00	(129.00)	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			285,460.00	278,386.00	87,374.21	278,028.00	358.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	315,352.00	289,520.00	56,679.69	294,610.00	(5,090.00)	-1.8%
PERS		3201-3202	64,423.00	57,385.00	17,963.52	57,261.00	124.00	0.2%
OASDI/Medicare/Alternative		3301-3302	37,382.00	36,818.00	11,393.87	36,822.00	(4.00)	0.0%
Health and Welfare Benefits		3401-3402	131,823.00	129,946.00	44,835.07	148,316.00	(18,370.00)	-14.1%
Unemployment Insurance		3501-3502	703.00	699.00	214.37	701.00	(2.00)	-0.3%
Workers' Compensation		3601-3602	11,090.00	11,033.00	3,380.71	11,070.00	(37.00)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,652.00	3,870.00	2,073.45	7,321.00	(3,451.00)	-89.2%
TOTAL, EMPLOYEE BENEFITS			563,425.00	529,271.00	136,540.68	556,101.00	(26,830.00)	-5.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	34,256.00	0.00	0.00	34,256.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	54,598.00	54,599.00	37,847.86	68,151.00	(13,552.00)	-24.8%
Noncapitalized Equipment		4400	2,230.00	14,080.00	8,411.85	66,676.00	(52,596.00)	-373.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,828.00	102,935.00	46,259.71	134,827.00	(31,892.00)	-31.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	60.00	53,313.00	4,008.78	1,150.00	52,163.00	97.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	34,500.00	37,960.00	0.00	37,960.00	0.00	0.0%
Operations and Housekeeping Services		5500	77,825.00	77,825.00	22,734.71	77,825.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,190.00	23,190.00	8,100.03	31,870.00	(8,680.00)	-37.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	88,070.00	88,070.00	0.00	88,070.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	92,855.00	103,180.00	21,949.67	99,100.00	4,080.00	4.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			316,500.00	383,538.00	56,793.19	335,975.00	47,563.00	12.4%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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%
Other Transfers Out								
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	56,149.00	56,149.00	4,807.72	56,149.00	0.00	0.0%
Other Debt Service - Principal		7439	62,709.00	62,709.00	9,974.40	62,709.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			118,858.00	118,858.00	14,782.12	118,858.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,500,820.00	2,574,070.00	697,007.43	2,595,499.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,550.00	45,550.00	0.00	45,550.00	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)			(45,550.00)	(45,550.00)	0.00	(45,550.00)		

Resource	Description	2020/21 Projected Year Totals
3215	Governor's Emergency Education Relief Fund: Learning Loss	1,870.00
7311	Classified School Employee Professional Development Block	728.00
7388	SB 117 COVID-19 LEA Response Funds	2,204.00
7420	State Learning Loss Mitigation Funds	22.00
7510	Low-Performing Students Block Grant	7,794.00
Total, Restricted Balance		<u>12,618.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	71,000.00	71,000.00	0.00	71,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,300.00	5,300.00	0.00	5,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,150.00	58,150.00	1,624.58	58,250.00	100.00	0.2%
5) TOTAL, REVENUES			134,450.00	134,450.00	1,624.58	134,550.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	52,425.00	51,725.00	16,097.47	58,261.00	(6,536.00)	-12.6%
3) Employee Benefits		3000-3999	18,719.00	16,421.00	5,675.83	19,782.00	(3,361.00)	-20.5%
4) Books and Supplies		4000-4999	61,765.00	61,765.00	8,433.59	61,765.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,250.00	8,250.00	3,643.34	8,250.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			141,159.00	138,161.00	33,850.23	148,058.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,709.00)	(3,711.00)	(32,225.65)	(13,508.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,709.00)	(3,711.00)	(32,225.65)	(13,508.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,634.00	14,634.00		26,122.00	11,488.00	78.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,634.00	14,634.00		26,122.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,634.00	14,634.00		26,122.00		
2) Ending Balance, June 30 (E + F1e)			7,925.00	10,923.00		12,614.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			7,925.00	10,923.00		12,514.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		100.00		
Food Service	0000	9780				100.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	71,000.00	71,000.00	0.00	71,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			71,000.00	71,000.00	0.00	71,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,300.00	5,300.00	0.00	5,300.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,300.00	5,300.00	0.00	5,300.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	58,000.00	58,000.00	1,601.35	58,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150.00	150.00	23.23	250.00	100.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,150.00	58,150.00	1,624.58	58,250.00	100.00	0.2%
TOTAL, REVENUES			134,450.00	134,450.00	1,624.58	134,550.00		

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	19,353.00	18,653.00	3,101.79	16,931.00	1,722.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	33,072.00	33,072.00	12,995.68	41,330.00	(8,258.00)	-25.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			52,425.00	51,725.00	16,097.47	58,261.00	(6,536.00)	-12.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,567.00	8,363.00	3,308.96	11,168.00	(2,805.00)	-33.5%
OASDI/Medicare/Alternative		3301-3302	4,010.00	3,957.00	1,231.46	4,457.00	(500.00)	-12.6%
Health and Welfare Benefits		3401-3402	3,600.00	3,600.00	981.81	3,600.00	0.00	0.0%
Unemployment Insurance		3501-3502	27.00	25.00	8.06	30.00	(5.00)	-20.0%
Workers' Compensation		3601-3602	414.00	409.00	127.18	460.00	(51.00)	-12.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	101.00	67.00	18.36	67.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,719.00	16,421.00	5,675.83	19,782.00	(3,361.00)	-20.5%
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	4,600.00	4,600.00	1,150.29	4,600.00	0.00	0.0%
Noncapitalized Equipment		4400	4,165.00	4,165.00	226.99	4,165.00	0.00	0.0%
Food		4700	53,000.00	53,000.00	7,056.31	53,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,765.00	61,765.00	8,433.59	61,765.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	250.00	250.00	0.00	250.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	3,643.34	8,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,250.00	8,250.00	3,643.34	8,250.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			141,159.00	138,161.00	33,850.23	148,058.00		

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

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	12,514.00
Total, Restricted Balance		<u>12,514.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,800.00	4,800.00	584.44	2,300.00	(2,500.00)	-52.1%
5) TOTAL, REVENUES			4,800.00	4,800.00	584.44	2,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,500.00	30,500.00	13,654.83	41,520.00	(11,020.00)	-36.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,500.00	30,500.00	13,654.83	41,520.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,700.00)	(25,700.00)	(13,070.39)	(39,220.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.00	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,300.00	24,300.00	(13,070.39)	10,780.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	308,765.00	308,765.00		322,628.00	13,863.00	4.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,765.00	308,765.00		322,628.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,765.00	308,765.00		322,628.00		
2) Ending Balance, June 30 (E + F1e)			333,065.00	333,065.00		333,408.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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			333,065.00	333,065.00		333,408.00		
2021-2022 Deferred Maintenance	0000	9780	72,300.00					
2022-2023 Deferred Maintenance	0000	9780	46,800.00					
2023-2024 Deferred Maintenance	0000	9780	46,800.00					
2024-2025 Deferred Maintenance	0000	9780	72,300.00					
Future Deferred Maintenance	0000	9780	94,865.00					
2021-2022 Deferred Maintenance	0000	9780		72,300.00				
2022-2023 Deferred Maintenance	0000	9780		46,800.00				
2023-2024 Deferred Maintenance	0000	9780		46,800.00				
2024-2025 Deferred Maintenance	0000	9780		72,300.00				
Future Deferred Maintenance	0000	9780		94,865.00				
2021-22 Deferred Maintenance	0000	9780				72,300.00		
2022-23 Deferred Maintenance	0000	9780				46,800.00		
2023-24 Deferred Maintenance	0000	9780				46,800.00		
2024-25 Deferred Maintenance	0000	9780				72,300.00		
Future Deferred Maintenance	0000	9780				95,208.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,800.00	4,800.00	584.44	2,300.00	(2,500.00)	-52.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,800.00	4,800.00	584.44	2,300.00	(2,500.00)	-52.1%
TOTAL, REVENUES			4,800.00	4,800.00	584.44	2,300.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,500.00	30,500.00	13,654.83	41,520.00	(11,020.00)	-36.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,500.00	30,500.00	13,654.83	41,520.00	(11,020.00)	-36.1%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,500.00	30,500.00	13,654.83	41,520.00	(11,020.00)	-36.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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)			50,000.00	50,000.00	0.00	50,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200.00	3,200.00	21,155.00	22,200.00	19,000.00	593.8%
5) TOTAL, REVENUES			3,200.00	3,200.00	21,155.00	22,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	12,000.00	(12,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	12,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,200.00	3,200.00	21,155.00	10,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,200.00	3,200.00	21,155.00	10,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,000.00	18,000.00		24,645.00	6,645.00	36.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,000.00	18,000.00		24,645.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,000.00	18,000.00		24,645.00		
2) Ending Balance, June 30 (E + F1e)			21,200.00	21,200.00		34,845.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	20,456.00	20,456.00		34,056.00		
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	744.00	744.00		789.00		
Projects related to Enrollment Growth	0000	9780	744.00					
Projectes Related to Enrollment Growth	0000	9780		744.00				
Projects Related to Enrollment Growth	0000	9780				789.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	62.95	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	3,000.00	3,000.00	21,092.05	22,000.00	19,000.00	633.3%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,200.00	3,200.00	21,155.00	22,200.00	19,000.00	593.8%
TOTAL, REVENUES			3,200.00	3,200.00	21,155.00	22,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	12,000.00	(12,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	12,000.00	(12,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	12,000.00		

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

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	34,056.00
Total, Restricted Balance		<u>34,056.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	969.36	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	969.36	9,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	650.00	850.00	(850.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	650.00	850.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	9,000.00	319.36	8,150.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	9,000.00	319.36	8,150.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	515,209.00	515,209.00		523,421.00	8,212.00	1.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			515,209.00	515,209.00		523,421.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			515,209.00	515,209.00		523,421.00		
2) Ending Balance, June 30 (E + F1e)			524,209.00	524,209.00		531,571.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	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	524,209.00	524,209.00		531,571.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	969.36	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	969.36	9,000.00	0.00	0.0%
TOTAL, REVENUES			9,000.00	9,000.00	969.36	9,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	650.00	850.00	(850.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	650.00	850.00	(850.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	650.00	850.00		

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	177.66	177.66	177.66	177.66	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)	177.66	177.66	177.66	177.66	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)	177.66	177.66	177.66	177.66	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	274.02	274.02	274.02	274.02	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)	274.02	274.02	274.02	274.02	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	274.02	274.02	274.02	274.02	0.00	0%

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):							
			July	August	September	October	November	December	January	February
A. BEGINNING CASH			2,576,149.61	2,972,047.13	3,074,164.63	2,991,446.37	2,944,725.82	2,826,281.18	3,233,569.58	2,966,137.58
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019			60,382.00	190,441.00	108,687.00	169,069.00	190,441.00	108,687.00	49,508.00
	8020-8079			4,870.76	22,419.94	0.00	460.82	600,000.00		
	8080-8099			(66,958.70)	(133,915.40)	(89,277.60)	(89,277.60)	(89,277.60)	(91,326.00)	(91,326.00)
	8100-8299			4,818.00	89,950.00	2,500.00	0.00	10,000.00	0.00	0.00
	8300-8599				42,072.00	5,722.67	5,717.00	8,000.00		
	8600-8799		12,487.00	16,046.68	31,115.18	24,138.48	7,789.28	11,478.00	21,866.00	21,866.00
	8910-8929									
	8930-8979									
TOTAL RECEIPTS			12,487.00	19,158.74	242,082.72	51,770.55	93,758.50	730,641.40	39,227.00	(19,952.00)
C. DISBURSEMENTS										
	1000-1999		77,758.99	118,180.13	119,615.73	118,416.79	119,158.95	119,159.00	119,159.00	119,200.00
	2000-2999		34,290.22	64,002.32	67,506.91	67,445.88	67,118.85	67,500.00	67,500.00	67,500.00
	3000-3999		31,292.84	61,110.67	56,858.91	60,737.67	61,993.20	62,000.00	62,000.00	62,000.00
	4000-4999		5,567.02	39,235.75	16,090.97	13,894.26	12,377.40	15,000.00	18,000.00	12,000.00
	5000-5999		23,147.11	31,408.91	32,863.64	53,417.64	21,260.93	30,000.00	40,000.00	40,000.00
	6000-6599									
	7000-7499				34,812.24			29,694.00		
	7600-7629									
	7630-7699									
TOTAL DISBURSEMENTS			172,056.18	313,937.78	327,748.40	313,912.24	281,909.33	323,353.00	306,659.00	300,700.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	700.00								
	9200-9299	1,362,853.11	576,898.08	343,152.00	6,777.00	271,324.76	147,219.41		0.00	
	9310	66,925.00		66,925.00						
	9320	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	9330	12,097.76	8,554.25			671.30			0.00	
	9340									
	9490									
SUBTOTAL			1,442,575.87	585,452.33	410,077.00	6,777.00	271,996.06	147,219.41	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	168,959.58	29,985.63	86.41	3,829.58	56,574.92	77,513.22	0.00	0.00	
	9610	13,094.05		13,094.05	0.00					
	9640									
	9650	1,542.00							0.00	
	9690									
SUBTOTAL			183,595.63	29,985.63	13,180.46	3,829.58	56,574.92	77,513.22	0.00	0.00
<u>Nonoperating</u>										
	9910									
TOTAL BALANCE SHEET ITEMS			1,258,980.24	555,466.70	396,896.54	2,947.42	215,421.14	69,706.19	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			395,897.52	102,117.50	(82,718.26)	(46,720.55)	(118,444.64)	407,288.40	(267,432.00)	(320,652.00)
F. ENDING CASH (A + E)			2,972,047.13	3,074,164.63	2,991,446.37	2,944,725.82	2,826,281.18	3,233,569.58	2,966,137.58	2,645,485.58
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		2,645,485.58	2,294,186.48	2,455,298.50	2,229,436.36				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	100,714.00	18,960.00	18,960.00	81,754.00	420,288.00		1,517,891.00	1,517,891.00
Property Taxes	8020-8079		507,169.00	0.00	115,395.48	78,415.00	(78,415.00)	1,250,316.00	1,250,316.00
Miscellaneous Funds	8080-8099	(158,224.10)	(110,665.00)	(110,665.00)	(110,665.00)		78,415.00	(1,063,163.00)	(1,063,163.00)
Federal Revenue	8100-8299	8,000.00			32,563.00	108,580.00		256,411.00	256,411.00
Other State Revenue	8300-8599	8,000.00		136,315.33	37,768.00	0.00		243,595.00	243,595.00
Other Local Revenue	8600-8799	21,866.00	21,866.00	21,866.00	21,867.38	469,700.00		703,952.00	703,952.00
Interfund Transfers In	8910-8929				45,550.00			45,550.00	45,550.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(19,644.10)	437,330.00	66,476.33	224,232.86	1,076,983.00	0.00	2,954,552.00	2,954,552.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	119,200.00	119,200.00	119,200.00	151,736.00	7,094.41		1,427,079.00	1,427,079.00
Classified Salaries	2000-2999	67,500.00	67,500.00	67,500.00	45,677.00	3,992.82		755,034.00	755,034.00
Employee Benefits	3000-3999	62,000.00	62,000.00	62,000.00	55,499.00	136,314.71		835,807.00	835,807.00
Books and Supplies	4000-4999	8,000.00	5,000.00	4,000.00	5,294.60			154,460.00	154,460.00
Services	5000-5999	40,000.00	40,000.00	40,000.00	62,285.77			454,384.00	454,384.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	34,955.00			29,693.76			129,155.00	129,155.00
Interfund Transfers Out	7600-7629				50,000.00			50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		331,655.00	293,700.00	292,700.00	400,186.13	147,401.94	0.00	3,805,919.00	3,805,919.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				700.00			700.00	
Accounts Receivable	9200-9299		17,482.02	361.53				1,363,214.80	
Due From Other Funds	9310							66,925.00	
Stores	9320	0.00						0.00	
Prepaid Expenditures	9330	0.00					0.00	9,225.55	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	17,482.02	361.53	700.00	0.00	0.00	1,440,065.35	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							167,989.76	
Due To Other Funds	9610							13,094.05	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	181,083.81	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	17,482.02	361.53	700.00	0.00	0.00	1,258,981.54	
E. NET INCREASE/DECREASE (B - C + D)									
		(351,299.10)	161,112.02	(225,862.14)	(175,253.27)	929,581.06	0.00	407,614.54	(851,367.00)
F. ENDING CASH (A + E)									
		2,294,186.48	2,455,298.50	2,229,436.36	2,054,183.09				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								2,983,764.15	

	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
			July	August	September	October	November	December	January	February
A. BEGINNING CASH			2,054,183.09	2,614,092.69	2,574,794.29	2,654,449.29	2,631,102.77	2,383,929.25	2,759,142.25	2,497,741.73
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		67,138.60	67,138.60	160,445.00	120,849.48	120,849.48	163,435.00	120,849.48	120,849.48
	8020-8079		8,184.00			20,571.00		600,000.00		
	8080-8099			(66,937.00)	(133,875.00)	(89,250.00)	(89,250.00)	(89,250.00)	(89,250.00)	(89,250.00)
	8100-8299				10,000.00	8,000.00				12,000.00
	8300-8599				13,827.00	26,000.00	6,000.00	23,722.00		
	8600-8799		21,000.00	12,500.00	12,300.00	12,500.00	14,227.00	12,000.00	12,000.00	12,000.00
	8910-8929									
	8930-8979									
TOTAL RECEIPTS			96,322.60	12,701.60	62,697.00	98,670.48	51,826.48	709,907.00	43,599.48	55,599.48
C. DISBURSEMENTS										
	1000-1999		76,800.00	117,500.00	117,500.00	117,500.00	117,500.00	117,500.00	117,500.00	117,500.00
	2000-2999		28,480.00	66,500.00	66,500.00	66,500.00	66,500.00	66,500.00	66,500.00	66,500.00
	3000-3999		38,261.00	61,000.00	61,000.00	61,000.00	61,000.00	61,000.00	61,000.00	61,000.00
	4000-4999		7,000.00	15,000.00	10,000.00	5,000.00	5,000.00	5,000.00	5,000.00	8,830.00
	5000-5999		25,000.00	49,000.00	49,000.00	49,000.00	49,000.00	55,000.00	55,000.00	55,000.00
	6000-6599									
	7000-7499		(500,000.00)		34,812.00			29,694.00		
	7600-7629									
	7630-7699									
TOTAL DISBURSEMENTS			(324,459.00)	309,000.00	338,812.00	299,000.00	299,000.00	334,694.00	305,000.00	308,830.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	700.00								
	9200-9299	1,076,983.00	300,000.00	250,000.00	350,000.00	176,983.00				
	9310	0.00								
	9320									
	9330	12,000.00	5,000.00	7,000.00	5,770.00					
	9340									
	9490									
SUBTOTAL			1,089,683.00	305,000.00	257,000.00	355,770.00	176,983.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	165,872.00	165,872.00							
	9610	0.00								
	9640	0.00								
	9650									
	9690									
SUBTOTAL			165,872.00	165,872.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910									
TOTAL BALANCE SHEET ITEMS			923,811.00	139,128.00	257,000.00	355,770.00	176,983.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			559,909.60	(39,298.40)	79,655.00	(23,346.52)	(247,173.52)	375,213.00	(261,400.52)	(253,230.52)
F. ENDING CASH (A + E)			2,614,092.69	2,574,794.29	2,654,449.29	2,631,102.77	2,383,929.25	2,759,142.25	2,497,741.73	2,244,511.21
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		2,244,511.21	1,932,790.21	2,201,221.69	1,935,299.17				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	163,438.00	120,849.48	120,849.48	0.00	166,433.92	0.00	1,513,126.00	1,513,126.00
	8020-8079		507,169.00		86,201.00	0.00	78,840.00	1,300,965.00	1,300,965.00
	8080-8099	(156,031.00)	(104,177.00)	(104,177.00)	(104,177.00)			(1,115,624.00)	(1,115,624.00)
	8100-8299		21,090.00		50,000.00	31,840.00		132,930.00	132,930.00
	8300-8599	13,827.00	12,500.00	4,405.00	13,827.00	136,316.00		250,424.00	250,424.00
	8600-8799	12,000.00	12,000.00	12,000.00	12,000.00	450,369.00		606,896.00	606,896.00
	8910-8929				45,550.00			45,550.00	45,550.00
	8930-8979							0.00	0.00
TOTAL RECEIPTS		33,234.00	569,431.48	33,077.48	103,401.00	784,958.92	78,840.00	2,734,267.00	2,734,267.00
C. DISBURSEMENTS									
	1000-1999	117,500.00	117,500.00	117,500.00	117,500.00	7,232.00	0.00	1,376,532.00	1,376,532.00
	2000-2999	66,500.00	66,500.00	66,500.00	66,500.00	5,021.00		765,001.00	765,001.00
	3000-3999	61,000.00	61,000.00	61,000.00	61,000.00	134,743.00		844,004.00	844,004.00
	4000-4999	10,000.00	7,000.00	5,000.00	2,000.00	5,030.00		89,860.00	89,860.00
	5000-5999	55,000.00	49,000.00	49,000.00	30,000.00	13,851.00		582,851.00	582,851.00
	6000-6599							0.00	0.00
	7000-7499	34,955.00			29,694.00			(370,845.00)	129,155.00
	7600-7629							0.00	0.00
	7630-7699							0.00	(500,000.00)
TOTAL DISBURSEMENTS		344,955.00	301,000.00	299,000.00	306,694.00	165,877.00	0.00	3,287,403.00	3,287,403.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199				700.00			700.00	
	9200-9299							1,076,983.00	
	9310							0.00	
	9320							0.00	
	9330							17,770.00	
	9340							0.00	
	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	700.00	0.00	0.00	1,095,453.00	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599							165,872.00	
	9610							0.00	
	9640							0.00	
	9650							0.00	
	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	165,872.00	
<u>Nonoperating</u>									
	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	700.00	0.00	0.00	929,581.00	
E. NET INCREASE/DECREASE (B - C + D)		(311,721.00)	268,431.48	(265,922.52)	(202,593.00)	619,081.92	78,840.00	376,445.00	(553,136.00)
F. ENDING CASH (A + E)		1,932,790.21	2,201,221.69	1,935,299.17	1,732,706.17				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,430,628.09	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 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: Raenel Toste Telephone: 916-824-1664
Title: CBO E-mail: rtoste@newcastle.k12.ca.us

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).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(88,070.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	50,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	88,070.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	88,070.00	(88,070.00)	0.00	0.00	95,550.00	95,550.00		

	Object	Beginning Balances (Ref. Only)	Month							
			July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,576,149.61	2,972,047.13	3,074,164.63	2,991,446.37	2,944,725.82	2,826,281.18	3,233,569.58	2,966,137.58
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019			60,382.00	190,441.00	108,687.00	169,069.00	190,441.00	108,687.00	49,508.00
	8020-8079			4,870.76	22,419.94	0.00	460.82	600,000.00		
	8080-8099			(66,958.70)	(133,915.40)	(89,277.60)	(89,277.60)	(89,277.60)	(91,326.00)	(91,326.00)
	8100-8299			4,818.00	89,950.00	2,500.00	0.00	10,000.00	0.00	0.00
	8300-8599				42,072.00	5,722.67	5,717.00	8,000.00		
	8600-8799		12,487.00	16,046.68	31,115.18	24,138.48	7,789.28	11,478.00	21,866.00	21,866.00
	8910-8929									
	8930-8979									
TOTAL RECEIPTS			12,487.00	19,158.74	242,082.72	51,770.55	93,758.50	730,641.40	39,227.00	(19,952.00)
C. DISBURSEMENTS										
	1000-1999		77,758.99	118,180.13	119,615.73	118,416.79	119,158.95	119,159.00	119,159.00	119,200.00
	2000-2999		34,290.22	64,002.32	67,506.91	67,445.88	67,118.85	67,500.00	67,500.00	67,500.00
	3000-3999		31,292.84	61,110.67	56,858.91	60,737.67	61,993.20	62,000.00	62,000.00	62,000.00
	4000-4999		5,567.02	39,235.75	16,090.97	13,894.26	12,377.40	15,000.00	18,000.00	12,000.00
	5000-5999		23,147.11	31,408.91	32,863.64	53,417.64	21,260.93	30,000.00	40,000.00	40,000.00
	6000-6599									
	7000-7499				34,812.24			29,694.00		
	7600-7629									
	7630-7699									
TOTAL DISBURSEMENTS			172,056.18	313,937.78	327,748.40	313,912.24	281,909.33	323,353.00	306,659.00	300,700.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	700.00								
	9200-9299	1,362,853.11	576,898.08	343,152.00	6,777.00	271,324.76	147,219.41		0.00	
	9310	66,925.00		66,925.00						
	9320	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	9330	12,097.76	8,554.25			671.30			0.00	
	9340									
	9490									
SUBTOTAL			1,442,575.87	585,452.33	410,077.00	6,777.00	271,996.06	147,219.41	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	168,959.58	29,985.63	86.41	3,829.58	56,574.92	77,513.22	0.00	0.00	
	9610	13,094.05		13,094.05	0.00					
	9640									
	9650	1,542.00							0.00	
	9690									
SUBTOTAL			183,595.63	29,985.63	13,180.46	3,829.58	56,574.92	77,513.22	0.00	0.00
<u>Nonoperating</u>										
	9910									
TOTAL BALANCE SHEET ITEMS			1,258,980.24	555,466.70	396,896.54	2,947.42	215,421.14	69,706.19	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			395,897.52	102,117.50	(82,718.26)	(46,720.55)	(118,444.64)	407,288.40	(267,432.00)	(320,652.00)
F. ENDING CASH (A + E)			2,972,047.13	3,074,164.63	2,991,446.37	2,944,725.82	2,826,281.18	3,233,569.58	2,966,137.58	2,645,485.58
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		2,645,485.58	2,294,186.48	2,455,298.50	2,229,436.36				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	100,714.00	18,960.00	18,960.00	81,754.00	420,288.00		1,517,891.00	1,517,891.00
Property Taxes	8020-8079		507,169.00	0.00	115,395.48	78,415.00	(78,415.00)	1,250,316.00	1,250,316.00
Miscellaneous Funds	8080-8099	(158,224.10)	(110,665.00)	(110,665.00)	(110,665.00)		78,415.00	(1,063,163.00)	(1,063,163.00)
Federal Revenue	8100-8299	8,000.00			32,563.00	108,580.00		256,411.00	256,411.00
Other State Revenue	8300-8599	8,000.00		136,315.33	37,768.00	0.00		243,595.00	243,595.00
Other Local Revenue	8600-8799	21,866.00	21,866.00	21,866.00	21,867.38	469,700.00		703,952.00	703,952.00
Interfund Transfers In	8910-8929				45,550.00			45,550.00	45,550.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(19,644.10)	437,330.00	66,476.33	224,232.86	1,076,983.00	0.00	2,954,552.00	2,954,552.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	119,200.00	119,200.00	119,200.00	151,736.00	7,094.41		1,427,079.00	1,427,079.00
Classified Salaries	2000-2999	67,500.00	67,500.00	67,500.00	45,677.00	3,992.82		755,034.00	755,034.00
Employee Benefits	3000-3999	62,000.00	62,000.00	62,000.00	55,499.00	136,314.71		835,807.00	835,807.00
Books and Supplies	4000-4999	8,000.00	5,000.00	4,000.00	5,294.60			154,460.00	154,460.00
Services	5000-5999	40,000.00	40,000.00	40,000.00	62,285.77			454,384.00	454,384.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	34,955.00			29,693.76			129,155.00	129,155.00
Interfund Transfers Out	7600-7629				50,000.00			50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		331,655.00	293,700.00	292,700.00	400,186.13	147,401.94	0.00	3,805,919.00	3,805,919.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				700.00			700.00	
Accounts Receivable	9200-9299		17,482.02	361.53				1,363,214.80	
Due From Other Funds	9310							66,925.00	
Stores	9320	0.00						0.00	
Prepaid Expenditures	9330	0.00					0.00	9,225.55	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	17,482.02	361.53	700.00	0.00	0.00	1,440,065.35	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							167,989.76	
Due To Other Funds	9610							13,094.05	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	181,083.81	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	17,482.02	361.53	700.00	0.00	0.00	1,258,981.54	
E. NET INCREASE/DECREASE (B - C + D)									
		(351,299.10)	161,112.02	(225,862.14)	(175,253.27)	929,581.06	0.00	407,614.54	(851,367.00)
F. ENDING CASH (A + E)									
		2,294,186.48	2,455,298.50	2,229,436.36	2,054,183.09				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								2,983,764.15	

Description	Object Codes	Projected Year Totals (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	2,316,557.00	-13.93%	1,993,780.00	1.26%	2,018,911.00
2. Federal Revenues	8100-8299	84,357.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	185,185.00	-22.62%	143,300.00	4.24%	149,376.00
4. Other Local Revenues	8600-8799	6,000.00	5.00%	6,300.00	5.00%	6,615.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		2,592,099.00	-17.31%	2,143,380.00	1.47%	2,174,902.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	1,171,710.00	-10.40%	1,049,805.00	1.23%	1,062,718.00
2. Classified Salaries	2000-2999	278,028.00	2.11%	283,891.00	3.32%	293,316.00
3. Employee Benefits	3000-3999	556,101.00	-5.30%	526,635.00	4.71%	551,464.00
4. Books and Supplies	4000-4999	134,827.00	-61.34%	52,122.00	-17.45%	43,025.00
5. Services and Other Operating Expenditures	5000-5999	335,975.00	-50.77%	165,385.00	0.00%	165,385.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	118,858.00	0.00%	118,858.00	0.00%	118,858.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		2,641,049.00	-15.10%	2,242,246.00	1.70%	2,280,316.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(48,950.00)		(98,866.00)		(105,414.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	304,252.00		255,302.00		156,436.00
2. Ending Fund Balance (Sum lines C and D1)		255,302.00		156,436.00		51,022.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	12,618.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	242,684.00		156,436.00		51,022.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		255,302.00		156,436.00		51,022.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,446,968.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	317,514.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	248,013.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	95,550.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	464,889.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				808,452.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	13,508.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,334,510.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		451.68
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,810.37
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,464,113.32	12,097.31
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,464,113.32	12,097.31
B. Required effort (Line A.2 times 90%)	4,917,701.99	10,887.58
C. Current year expenditures (Line I.E and Line II.B)	5,334,510.00	11,810.37
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(88,070.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	50,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	88,070.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	88,070.00	(88,070.00)	0.00	0.00	95,550.00	95,550.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	177.66	177.66		
Charter School	0.00	0.00		
Total ADA	177.66	177.66	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	180.05	177.66		
Charter School	0.00			
Total ADA	180.05	177.66	-1.3%	Met
2nd Subsequent Year (2022-23)				
District Regular	179.01	175.29		
Charter School	0.00			
Total ADA	179.01	175.29	-2.1%	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)

NESD's enrollment has dropped significantly so assumptions have been adjusted accordingly.

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	185	161		
Charter School				
Total Enrollment	185	161	-13.0%	Not Met
1st Subsequent Year (2021-22)				
District Regular	185	176		
Charter School				
Total Enrollment	185	176	-4.9%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	184	183		
Charter School				
Total Enrollment	184	183	-0.5%	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)

NESD's enrollment has dropped significantly so assumptions have been adjusted accordingly.

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	152	145	
Charter School			
Total ADA/Enrollment	152	145	104.8%
Second Prior Year (2018-19)			
District Regular	173	159	
Charter School			
Total ADA/Enrollment	173	159	108.8%
First Prior Year (2019-20)			
District Regular	178	187	
Charter School	0		
Total ADA/Enrollment	178	187	95.2%
Historical Average Ratio:			102.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			103.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	178	161		
Charter School	0			
Total ADA/Enrollment	178	161	110.6%	Not Met
1st Subsequent Year (2021-22)				
District Regular	178	176		
Charter School				
Total ADA/Enrollment	178	176	101.1%	Met
2nd Subsequent Year (2022-23)				
District Regular	175	183		
Charter School				
Total ADA/Enrollment	175	183	95.6%	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)

NESD's enrollment has dropped significantly so assumptions have been adjusted accordingly.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	2,787,492.00	2,768,207.00	-0.7%	Met
1st Subsequent Year (2021-22)	2,865,108.00	2,735,251.00	-4.5%	Not Met
2nd Subsequent Year (2022-23)	2,900,626.00	2,719,887.00	-6.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The revenue numbers above do not include the amount of in lieu taxes that are paid to the charter schools that are sponsored by NESD. From these numbers the following should be subtracted
20-21 (1,149,448) 21-22 (1,183,931) 22-23 (1,219,449)
The standard is not met because NESD's enrollment has dropped significantly so assumptions have been adjusted accordingly.

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)	2,245,639.43	2,921,314.33	76.9%
Second Prior Year (2018-19)	2,102,051.58	2,848,843.26	73.8%
First Prior Year (2019-20)	2,268,545.57	2,658,026.43	85.3%
	Historical Average Ratio:		78.7%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	73.7% to 83.7%	73.7% to 83.7%	73.7% to 83.7%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	2,015,056.00	2,423,596.00	83.1%	Met
1st Subsequent Year (2021-22)	1,976,722.00	2,035,262.00	97.1%	Not Met
2nd Subsequent Year (2022-23)	2,039,382.00	2,597,922.00	78.5%	Met

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

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

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

Explanation:
(required if NOT met)

Expenses were reduced in 2021-22 by the amount of COVID 19 revenue received since they were one time expenses paid for with one time funds. The reduction in overall expenses increases the percentage of salaries to total expenses.

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)	133,009.00	256,411.00	92.8%	Yes
1st Subsequent Year (2021-22)	113,738.00	132,930.00	16.9%	Yes
2nd Subsequent Year (2022-23)	113,738.00	132,930.00	16.9%	Yes

Explanation: (required if Yes)
The 2020-21 Federal Revenue includes additional funding for COVID 19 which has been removed in 21-22 and 22-23. There is some carryover of funds that are required to be spent by September of 2022.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	233,886.00	243,595.00	4.2%	No
1st Subsequent Year (2021-22)	246,019.00	250,424.00	1.8%	No
2nd Subsequent Year (2022-23)	245,747.00	254,857.00	3.7%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	700,612.00	703,952.00	0.5%	No
1st Subsequent Year (2021-22)	605,001.00	606,896.00	0.3%	No
2nd Subsequent Year (2022-23)	624,568.00	625,527.00	0.2%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	84,830.00	154,460.00	82.1%	Yes
1st Subsequent Year (2021-22)	84,300.00	89,860.00	6.6%	Yes
2nd Subsequent Year (2022-23)	84,830.00	89,860.00	5.9%	Yes

Explanation: (required if Yes)
The first interim increase is due to supplies needed to bring students and staff back to school during the COVID 19 pandemic. The above numbers only represent the expenses charged to Newcastle Elementary School (NES). Between NES and Newcastle Charter School (NCS) the total books and supplies are as follows.....20-21 141,658 21-22 154,399 22-23 151,869

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	358,351.00	454,384.00	26.8%	Yes
1st Subsequent Year (2021-22)	644,556.00	582,851.00	-9.6%	Yes
2nd Subsequent Year (2022-23)	644,556.00	582,851.00	-9.6%	Yes

Explanation: (required if Yes)
At budget time more expenses were allocated to Newcastle Charter School however this was changed at first interim. NES received COVID 19 funds that needed to be spent by 12/30/2020 so expenses related to COVID safety were reallocated to NES as appropriate. The amounts above only include expenses allocated to NES. The total services and other operating expenses between NES and NCS are as follows: 20-21 790,359 21-22 748,236 22-23 748,236

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)	1,067,507.00	1,203,958.00	12.8%	Not Met
1st Subsequent Year (2021-22)	964,758.00	990,250.00	2.6%	Met
2nd Subsequent Year (2022-23)	984,053.00	1,013,314.00	3.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	443,181.00	608,844.00	37.4%	Not Met
1st Subsequent Year (2021-22)	728,856.00	672,711.00	-7.7%	Not Met
2nd Subsequent Year (2022-23)	729,386.00	672,711.00	-7.8%	Not Met

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

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

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

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

The 2020-21 Federal Revenue includes additional funding for COVID 19 which has been removed in 21-22 and 22-23. There is some carryover of funds that are required to be spent by September of 2022.

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 first interim increase is due to supplies needed to bring students and staff back to school during the COVID 19 pandemic. The above numbers only represent the expenses charged to Newcastle Elementary School (NES). Between NES and Newcastle Charter School (NCS) the total books and supplies are as follows.....20-21 141,658 21-22 154,399 22-23 151,869

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

At budget time more expenses were allocated to Newcastle Charter School however this was changed at first interim. NES received COVID 19 funds that needed to be spent by 12/30/2020 so expenses related to COVID safety were reallocated to NES as appropriate. The amounts above only include expenses allocated to NES. The total services and other operating expenses between NES and NCS are as follows: 20-21 790,359 21-22 748,236 22-23 748,236

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		107,281.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(721,652.00)	2,473,596.00	29.2%	Not Met
1st Subsequent Year (2021-22)	(507,337.00)	2,035,262.00	24.9%	Not Met
2nd Subsequent Year (2022-23)	(1,086,981.00)	2,597,922.00	41.8%	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)

With the decrease in overall enrollment the district will need to cut about 500,000 from its budget in 2021-22. This will be done by attrition, reorganization of administration and other programs.

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)	2,983,764.00	Met
1st Subsequent Year (2021-22)	2,430,628.00	Met
2nd Subsequent Year (2022-23)	1,290,837.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	2,054,183.09	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	178	178	175
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,805,919.00	3,287,403.00	3,880,455.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,805,919.00	3,287,403.00	3,880,455.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	190,295.95	164,370.15	194,022.75
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	190,295.95	164,370.15	194,022.75

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	190,296.00	164,371.00	194,023.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	190,296.00	164,371.00	194,023.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	190,295.95	164,370.15	194,022.75
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(206,557.00)	(267,576.00)	29.5%	61,019.00	Not Met
1st Subsequent Year (2021-22)	(225,783.00)	(375,000.00)	66.1%	149,217.00	Not Met
2nd Subsequent Year (2022-23)	(181,521.00)	(380,000.00)	109.3%	198,479.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	45,550.00	45,550.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	45,550.00	45,550.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	45,550.00	45,550.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	50,000.00	50,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	50,000.00	0.00	-100.0%	(50,000.00)	Not Met
2nd Subsequent Year (2022-23)	50,000.00	0.00	-100.0%	(50,000.00)	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)

The increase to the contributions to restricted programs is primarily due to the restricted ending fund balance, that has been carried over for mental health services, being expensed. This requires a greater contribution from the general fund.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers out to deferred maintenance were not budgeted in 21-22 or 22-23 due to the increased deficit.

- 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	13	01 NES and 09 NCS	01 NES and 09 NCS	1,033,370
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01 NES and 09 NCS	01 NES and 09 NCS	7,000

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

Placer County Treasurer	28	01 NES and 09 NCS	01 NES and 09 NCS	2,799,690
TOTAL:				3,840,060

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	95,776	97,621	99,542	101,537
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Placer County Treasurer	148,471	148,471	148,471	148,471
Total Annual Payments:	148,471	246,092	248,013	250,008
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The payments to Capital One increase slightly each year per the payment schedule.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	109,250.00	109,250.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	109,250.00	109,250.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	14,250.00	14,250.00
1st Subsequent Year (2021-22)	14,250.00	14,250.00
2nd Subsequent Year (2022-23)	9,500.00	9,500.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	14,250.00	14,250.00
1st Subsequent Year (2021-22)	14,250.00	14,250.00
2nd Subsequent Year (2022-23)	9,500.00	9,500.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	14,250.00	14,250.00
1st Subsequent Year (2021-22)	14,250.00	14,250.00
2nd Subsequent Year (2022-23)	9,500.00	9,500.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	2	2
1st Subsequent Year (2021-22)	2	2
2nd Subsequent Year (2022-23)	1	1

4. Comments:

NESD discontinued paying towards retiree benefits but has 3 employees that were grandfathered in 2 retired and 1 currently working. Due to this the liability is easy to determine and has been fully funded through a commitment of ending fund balance.

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

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

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

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	23.9	23.9	20.9	20.9

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

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

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

Negotiations Not Settled

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

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	15.0	13.3	12.8	12.8

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	11.0	11.0	10.6	10.6

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2020ALL Financial Reporting Software - 2020.2.0
12/15/2020 11:01:10 AM

31-66852-0000000

First Interim
2020-21 Projected Totals
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
12/15/2020 11:01:59 AM

31-66852-0000000

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

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.