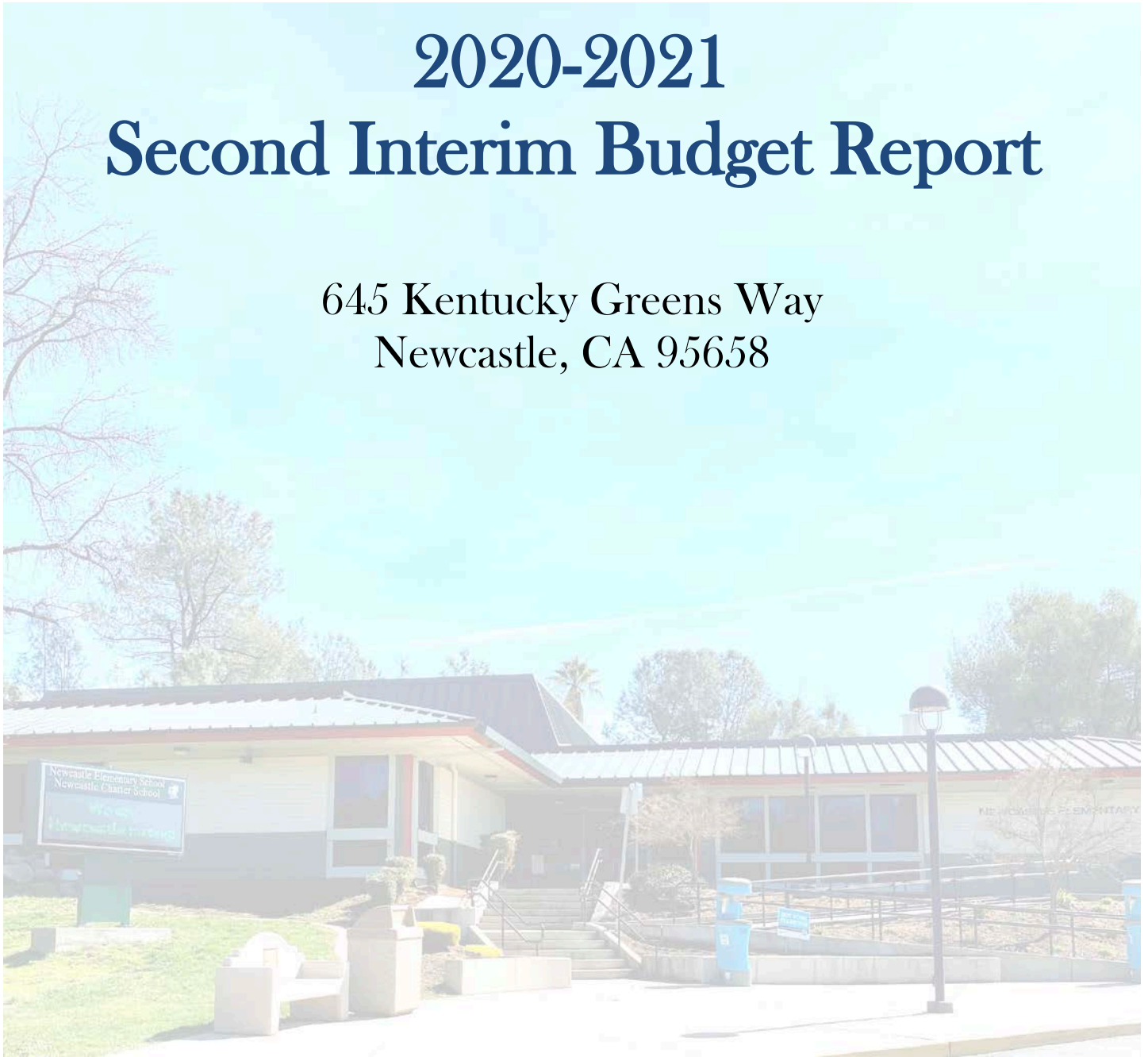


Newcastle Elementary School District

2020-2021 Second Interim Budget Report

645 Kentucky Greens Way
Newcastle, CA 95658



Presented to the Board of Trustees

March 10, 2021

Newcastle Elementary School District
2020-21 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2021
Presented March 10, 2021

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 Second Interim Report is from July 1st through January 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, Business and Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Changes Since First Interim Reporting: Per the Department of Finance, the projected funded COLAs for 2021-22 and 2022-23 have increased from 0% to 3.84% and 2.98%, respectively. Additionally, \$6.7 billion has been received in federal COVID-19 ESSER II funds to support the reopening of schools. The Legislature has approved \$6.0 billion for allocation to schools to mitigate COVID-19’s impact on students, while providing schools with guidance and resources to maximize safe, in-person services to students. Use for the remaining \$700 million has yet to be proposed and approved by the Legislature.

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 Revise estimate. Additionally, the minimum guarantee for both 2019–20 and 2020–21 increased from their June 2020 Enacted State Budget levels by \$1.9 billion and \$11.9 billion, respectively, to \$79.5 billion and \$82.8 billion.

Local Control Funding Formula (LCFF): The Enacted State Budget included no COLA funding for LCFF for the current year, but also did not subject LEAs to the -10% proration factor proposed in the Governor’s May Revision. However, as noted above, LEAs are projected to receive a COLA. The chart below is a comparison of the COLA percentages between the various budget reporting periods:

Description	2020-21	2021-22	2022-23
Funded COLAs (May Revision)	-7.92% Net	-7.92% Net	-7.92% Net
Funded COLAs (Enacted Budget)	0% Net	N/A	N/A
Statutory COLAs as of the 21-22 Governor’s Proposal	2.31%	1.50%	2.98%
Funded COLAs (Governor’s Proposal)	0% Net	3.84%	2.98%
SSC Estimated Planning COLA as of the 21-22 Governor’s Proposal	0% Net	3.84%	1.28%

Under the Governor’s budget proposal and current law, traditional attendance accounting returns in 2021-22 with the assumption that all students will attend school in person. Please note that programs outside of the LCFF are proposed to receive the statutory COLA of 1.50% for 2021-22.

Additional Governor’s Budget Proposal Components

Additional components of the Governor’s Proposed State Budget for 2021-22 provide for the following items:

- Partial pay down of cash deferrals
- Mitigating COVID-19 pandemic effects on students
- \$300 million in funding for Special Education Early Intervention Preschool Grant
- \$1.5 billion in Prop. 51 bond funds to support school construction projects
- \$2.3 billion one-time supplemental payment, outside of Prop 98, and the elimination of supplemental payments in subsequent years
- Additional state and federal one-time allocations in 2020-21 and 2021-22 include the following: \$2 billion in one-time Prop. 98 funds for in-person instruction beginning in February 2021 (regulations and implementation related to this proposal continue)
- \$4.6 billion in Prop. 98 funds for expanded learning time and academic intervention grants
- More Elementary and Secondary School Emergency Relief (ESSER) funds for in-person instruction to reopen schools
- \$330.7 million for Investing in Educators

Local Control Accountability Plan

The LCAP adoption cycle and related requirements are expected to return to a more normal cycle this spring. By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditure tables that were approved in January 2020 but later suspended for the 2020-21 year. In addition, LEAs must adopt a one-time transitional Annual Update, which will require reporting on both the actual expenditures and outcomes related to the 2019-20 LCAP, and the implementation status and estimated actual expenditures for the 2020- 21 Learning Continuity and Attendance Plans.

Further changes to LCAP requirements may be forthcoming. The Governor’s expanded learning time and academic intervention grants proposal, if approved as presented, would require the adoption of an addendum as part of the 2021-22 LCAP describing how grant funds would be used.

Lastly, the Governor has proposed additional changes “to address concerns that some [LEAs] allocate funds for increased and improved services and then leave them unspent, reallocating them for other purposes in future years.” The proposed trailer bill language would require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the “annual update” year. This shortfall could include a quantitative shortfall – e.g. estimated actual expenditures are less than budgeted expenditures – and/or a qualitative shortfall – estimated improvement in a service was less than the planned improvement. The calculated amount of this shortfall would then become an added increased and improved services requirement in the LCAP year. These changes, if adopted, would be effective for LCAPs adopted in June of 2022.

Routine Restricted Maintenance Account

RRM is only required for Elementary School Districts with average daily attendance greater than 900 pupils Per Education Code Section 17070.75 (b)(2)(E).

Reserves

District Reserve Requirements (Senate Bill 858): Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

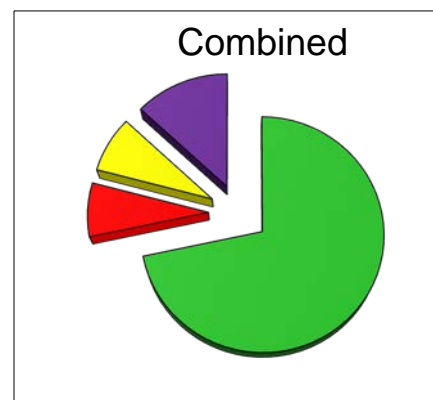
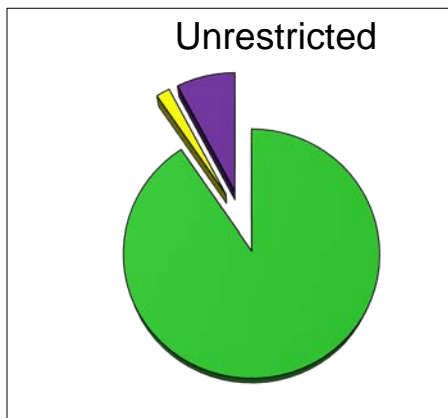
2020-21 Newcastle Elementary and Charter Schools Primary Budget Components

- ❖ 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 33.00%
 - Newcastle Charter 18.75%
- ❖ 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)	\$3,936,542	\$4,023,511
Federal Revenues	\$0	\$416,891
Other State Revenues	\$78,089	\$440,580
Other Local Revenues	\$333,500	\$733,525
TOTAL	\$4,348,131	\$5,614,507



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.

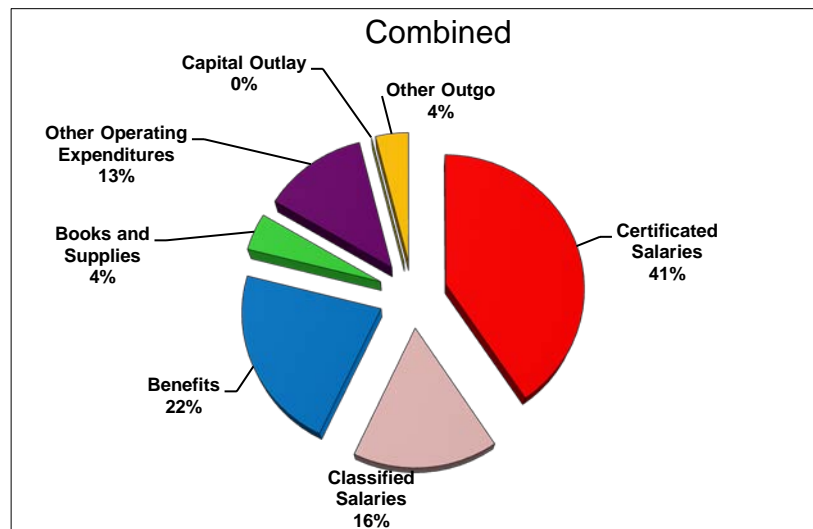
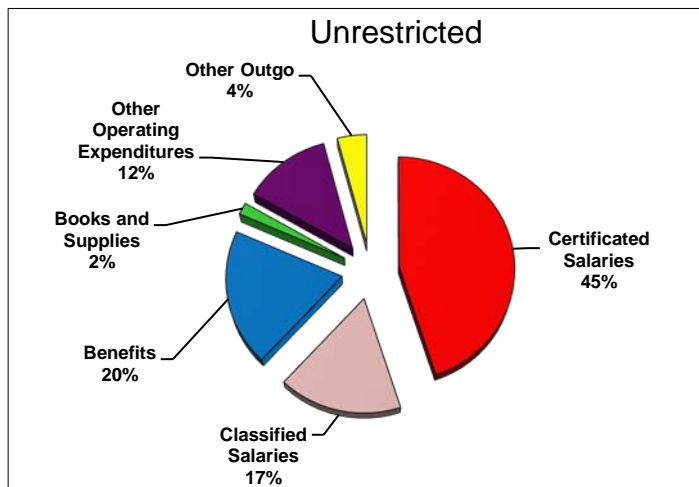
Education Protection Account (EPA) Budget		
2020-21 Fiscal Year		
Description	Newcastle Elementary	Newcastle Charter
BEGINNING BALANCE	\$0	\$0
BUDGETED EPA REVENUES: <i>Estimated EPA Funds</i>	\$254,584	\$518,888
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries and Benefits</i>	\$254,584	\$518,888
TOTAL	\$254,584	\$518,888
ENDING BALANCE	\$0	\$0

Operating Expenditure Components~ Newcastle Elementary and Charter Schools

The General Fund and Charter School Fund are 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 78% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,136,383	\$2,600,560
Classified Salaries	\$802,739	\$1,050,180
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$933,574	\$1,402,712
Books and Supplies	\$81,926	\$289,215
Other Operating Expenditures	\$595,652	\$806,051
Capital Outlay	\$0	\$0
Other Outgo	\$198,098	\$252,950
TOTAL	\$4,748,372	\$6,401,668

Following is a graphical representation of expenditures by percentage:



General Fund 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	\$147,638
Restricted Maintenance Account	\$107,281
TOTAL CONTRIBUTIONS	\$254,919

District Fund Summary ~ Newcastle Elementary and Charter Schools

The District projects a total 2020-21 operating deficit of \$841,000 resulting in an estimated ending fund balance of approximately \$3.3 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$700; restricted programs - \$143,600; committed funds - \$182,842; assignments 2 million - \$; economic uncertainty - \$960,000.

Illustrated below is a detail description of the fund balance components.

Cash Flow

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

The District is anticipating having positive monthly 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.

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	(\$846,136)	\$2,988,995
NEWCASTLE CHARTER SCHOOL	\$304,252	\$4,975	\$309,227
FOOD SERVICE	\$26,122	(\$25,539)	\$583
DEFERRED MAINTENANCE	\$322,628	(\$10,132)	\$312,496
CAPITAL FACILITIES	\$24,645	\$29,888	\$54,533
CAPITAL OUTLAY	\$523,421	\$2,550	\$525,971
TOTAL	\$5,036,199	(\$844,394)	\$4,191,805

Multyear Projection

General Planning Factors:

Illustrated below are the latest factors 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%	1.50%	2.98%
SSC Recommended Funded COLA	3.26%	0.00%	3.84%	1.28%
STRS Employer Rates	17.10%	16.15%	15.92%	18.00%
PERS Employer Rates	19.72%	20.70%	23.00%	26.30%
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	\$32.66	\$33.63
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$61.94	\$62.87	\$64.74
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$16.86	\$17.11	\$17.62
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$46.87	\$47.57	\$48.99
State Preschool Full-Day Reimbursement Rate	\$49.85	\$49.85	\$50.60	\$52.11
State Preschool Part-Day Reimbursement Rate	\$30.87	\$30.87	\$31.37	\$32.26
General Child Care Daily Reimbursement Rate	\$49.54	\$49.54	\$50.29	\$41.78
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

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

Revenue Assumptions:

Revenue assumptions for the Local Control Funding Formula are based on the Department of Finance's (DOF) cost of living adjustment projections which are 3.84% for 20-21 and 2.98% for 22-23. In contrast the School Services of California cost of living adjustment projections for the 2022-23 fiscal year is 1.28%. This would represent an overall reduction to LCFF revenue of \$62,600 between Newcastle Elementary (26,900) and Newcastle Charter (35,700). Usually DOF and SSC's estimates are very close and do not require mention however with this variance it should be disclosed.

Restricted State and Federal revenue is anticipated to decline due to onetime funds given in 2020-2021.

Local revenue should remain relatively consistent.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.23% each year. Unrestricted certificated salaries include a reduction of 3 FTE positions due to expected declines in enrollment.

Classified step and column costs are expected to increase by 3.32% each year and include a reduction of .4375 FTE due to declining enrollment. If enrollment increases the before mentioned reductions would be adjusted accordingly.

Adjustments to benefits are made to 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 were reduced in 2021-22 to utilize the restricted ending fund balance. The 2022-23 contribution to restricted is projected to increase.

Estimated Ending Fund Balances Newcastle Elementary and Charter School:

During 2021-22, the District estimates that Newcastle Elementary and Newcastle Charter School Funds are projected to deficit spend by \$675,703 resulting in an ending fund balance of approximately \$2.6 million.

During 2022-23, the District estimates that the General Fund is projected to deficit spend by \$675,000 resulting in an ending fund balance of \$ 1.9 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 five percent of total General Fund outgo:

Description	2020-21	2021-22	2022-23
Wellness Fund	\$38	\$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	\$4,134	\$4,000	\$4,000
PTC Donations	\$65,000	\$65,000	\$65,000
Classroom Technology	\$45,000	\$30,000	\$30,000
Towards Projected Deficits	\$1,797,137	\$1,429,508	\$707,382
Add: Additional 10% Reserve - BP3100.2	\$640,167	\$585,000	\$600,018
Amount Disclosed per SB 858 Requirements	\$2,651,006	\$2,153,038	\$1,470,930
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$320,083	\$292,500	\$300,009
Add: Restricted Fund Balance	\$143,591	\$7,689	\$16,758
Add: Committed Funds	\$182,842	\$168,592	\$159,092
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$3,298,222</i>	<i>\$2,622,519</i>	<i>\$1,947,489</i>

As the multiyear projection shows, Newcastle Elementary School District (NESD) continues to have an operational deficit. The projected multi-year COLA on Local Control Funding Formula (LCFF) revenue has improved the bottom line but the State budget has a while to go before it is final and many things can change. The multiyear budget has been created based on the information available at 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.

NESD will be able to meet its fiscal obligations by depleting the ending fund balance, however this is not sustainable. It is now time to make those thoughtful changes in order to work towards a balanced budget.

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 2nd 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	1,517,882	2,309,362					3,827,244
Property Taxes & Misc. Local	196,267	-					196,267
Total General Purpose	1,714,149	2,309,362	-	-	-	-	4,023,511
Federal Revenues	332,534	84,357	71,000				487,891
Other State Revenues	255,395	185,185	5,300				445,880
Other Local Revenues <i>Note A)</i>	727,525	6,000	27,250	1,400	41,888	9,000	813,063
TOTAL - REVENUES	3,029,603	2,584,904	103,550	1,400	41,888	9,000	5,770,345
EXPENDITURES							
Certificated Salaries	1,457,588	1,142,972					2,600,560
Classified Salaries	776,085	274,095	57,300				1,107,480
Employee Benefits (All)	863,896	538,816	19,489				1,422,201
Books & Supplies	169,737	119,478	45,850	47,087		-	382,152
Other Operating Expenses (Services)	465,891	340,160	6,450	14,445	12,000	850	839,796
Capital Outlay	-	-	-	-		5,600	5,600
Other Outgo	134,092	118,858		-	-	-	252,950
Direct Support/Indirect Costs	-	-					-
TOTAL - EXPENDITURES	3,867,289	2,534,379	129,089	61,532	12,000	6,450	6,610,739
EXCESS (DEFICIENCY)	(837,686)	50,525	(25,539)	(60,132)	29,888	2,550	(840,394)
OTHER SOURCES/USES							
Transfers In	45,550		-	50,000		-	95,550
Transfers (Out)	(54,000)	(45,550)				-	(99,550)
Net Other Sources (Uses) <i>Note A)</i>	-	-					-
Contributions to Restricted Programs	-	-					-
TOTAL - OTHER SOURCES/USES	(8,450)	(45,550)	-	50,000	-	-	(4,000)
FUND BALANCE INCREASE (DECREASE)	(846,136)	4,975	(25,539)	(10,132)	29,888	2,550	(844,394)
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	2,988,995	309,227	583	312,496	54,533	525,971	4,191,805

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2020-2021 2nd 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	1,517,882		1,517,882	2,309,362	-	2,309,362	3,827,244
Basic Aid Supplement Funding	-		-	-	-	-	-
Property Taxes & Misc. Local	109,298	86,969	196,267	-	-	-	196,267
Total General Purpose	1,627,180	86,969	1,714,149	2,309,362	-	2,309,362	4,023,511
Federal Revenues	-	332,534	332,534	-	84,357	84,357	416,891
Other State Revenues	32,366	223,029	255,395	45,723	139,462	185,185	440,580
Other Local Revenues	327,500	400,025	727,525	6,000	-	6,000	733,525
TOTAL - REVENUES	1,987,046	1,042,557	3,029,603	2,361,085	223,819	2,584,904	5,614,507
EXPENDITURES							
Certificated Salaries	1,002,382	455,206	1,457,588	1,134,001	8,971	1,142,972	2,600,560
Classified Salaries	530,414	245,671	776,085	272,325	1,770	274,095	1,050,180
Employee Benefits (All)	503,179	360,717	863,896	430,395	108,421	538,816	1,402,712
Books & Supplies	48,681	121,056	169,737	33,245	86,233	119,478	289,215
Other Operating Expenses (Services)	277,067	188,824	465,891	318,585	21,575	340,160	806,051
Capital Outlay	-	-	-	-	-	-	-
Other Outgo*	79,240	54,852	134,092	118,858	-	118,858	252,950
TOTAL - EXPENDITURES	2,440,963	1,426,326	3,867,289	2,307,409	226,970	2,534,379	6,401,668
EXCESS (DEFICIENCY)	(453,917)	(383,769)	(837,686)	53,676	(3,151)	50,525	(787,161)
OTHER SOURCES/USES							
Transfers In	45,550		45,550			-	45,550
Transfers (Out)	(54,000)		(54,000)	(45,550)		(45,550)	(99,550)
Net Other Sources (Uses)			-			-	-
Contributions (to Restricted Programs)	(254,919)	254,919	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(263,369)	254,919	(8,450)	(45,550)	-	(45,550)	(54,000)
FUND BALANCE INCREASE (DECREASE)	(717,286)	(128,850)	(846,136)	8,126	(3,151)	4,975	(841,161)
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	2,871,378	117,617	2,988,995	283,253	25,974	309,227	3,298,222

**NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2020-2021 2nd Interim Budget**

Newcastle Elementary/Charter Report Comparison

Description	1st Interim - ADA 451.68			2nd Interim - ADA 451.68			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	3,943,186	78,415	4,021,601	3,936,542	86,969	4,023,511	(6,644)	8,554	1,910
Federal Revenue	0	340,768	340,768	0	416,891	416,891	0	76,123	76,123
State Revenue	78,089	350,691	428,780	78,089	362,491	440,580	0	11,800	11,800
Local Revenue	320,975	388,977	709,952	333,500	400,025	733,525	12,525	11,048	23,573
Total Revenues	4,342,250	1,158,851	5,501,101	4,348,131	1,266,376	5,614,507	5,881	107,525	113,406
EXPENDITURES									
Certificated Salaries	2,164,490	434,299	2,598,789	2,136,383	464,177	2,600,560	(28,107)	29,878	1,771
Classified Salaries	800,186	232,876	1,033,062	802,739	247,441	1,050,180	2,553	14,565	17,118
Benefits	937,806	454,102	1,391,908	933,574	469,138	1,402,712	(4,232)	15,036	10,804
Books and Supplies	78,795	210,492	289,287	81,926	207,289	289,215	3,131	(3,203)	(72)
Other Services & Oper. Expenses	596,030	194,329	790,359	595,652	210,399	806,051	(378)	16,070	15,692
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	198,098	49,915	248,013	198,098	54,852	252,950	0	4,937	4,937
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	4,775,405	1,576,013	6,351,418	4,748,372	1,653,296	6,401,668	(27,033)	77,283	50,250
Excess / (Deficiency)	(433,155)	(417,162)	(850,317)	(400,241)	(386,920)	(787,161)	32,914	30,242	63,156
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)	(99,550)	0	(99,550)	(4,000)	0	(4,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(267,576)	267,576	0	(254,919)	254,919	0	12,657	(12,657)	0
Total Financing Sources/Uses	(317,576)	267,576	(50,000)	(308,919)	254,919	(54,000)	8,657	(12,657)	(4,000)
Net Increase (Decrease)	(750,731)	(149,586)	(900,317)	(709,160)	(132,001)	(841,161)	41,571	17,585	59,156
FUND BALANCE, RESERVES									
Beginning Balance	3,863,791	275,701	4,139,492	3,863,791	275,592	4,139,383	0	(109)	(109)
Ending Balance	3,113,060	126,115	3,239,175	3,154,631	143,591	3,298,222	41,571	17,476	59,047
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	126,115	126,115	0	143,591	143,591	0	17,476	17,476
Committed	183,050	0	183,050	182,842	0	182,842	(208)	0	(208)
Assigned	1,976,597	0	1,976,597	2,010,839	0	2,010,839	34,242	0	34,242
Unassigned - REU	952,713	0	952,713	960,250	0	960,250	7,537	0	7,537
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	3,113,060	126,115	3,239,175	3,154,631	143,591	3,298,222	41,571	17,476	59,047

See notes on individual statements.

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

**NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2020-2021 2nd Interim Budget**

Newcastle Elementary Report Comparison

Description	1st Interim Budget - ADA 177.66			2nd Interim Budget - ADA 177.66			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	1,626,629	78,415	1,705,044	1,627,180	86,969	1,714,149	551	8,554	9,105 A
Federal Revenue	0	256,411	256,411	0	332,534	332,534	0	76,123	76,123 B
State Revenue	32,366	211,229	243,595	32,366	223,029	255,395	0	11,800	11,800 C
Local Revenue	314,975	388,977	703,952	327,500	400,025	727,525	12,525	11,048	23,573 D
Total Revenues	1,973,970	935,032	2,909,002	1,987,046	1,042,557	3,029,603	13,076	107,525	120,601
EXPENDITURES									
Certificated Salaries	999,020	428,059	1,427,079	1,002,382	455,206	1,457,588	3,362	27,147	30,509 E
Classified Salaries	525,417	229,617	755,034	530,414	245,671	776,085	4,997	16,054	21,051 E
Benefits	490,619	345,188	835,807	503,179	360,717	863,896	12,560	15,529	28,089 E
Books and Supplies	48,655	105,805	154,460	48,681	121,056	169,737	26	15,251	15,277 F
Other Services & Oper. Expenses	280,645	173,739	454,384	277,067	188,824	465,891	(3,578)	15,085	11,507 F
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	79,240	49,915	129,155	79,240	54,852	134,092	0	4,937	4,937
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	2,423,596	1,332,323	3,755,919	2,440,963	1,426,326	3,867,289	17,367	94,003	111,370
Excess / (Deficiency)	(449,626)	(397,291)	(846,917)	(453,917)	(383,769)	(837,686)	(4,291)	13,522	9,231
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)	(54,000)	0	(54,000)	(4,000)	0	(4,000) G
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(267,576)	267,576	0	(254,919)	254,919	0	12,657	(12,657)	0
Total Financing Sources/Uses	(272,026)	267,576	(4,450)	(263,369)	254,919	(8,450)	8,657	(12,657)	(4,000)
Net Increase (Decrease)	(721,652)	(129,715)	(851,367)	(717,286)	(128,850)	(846,136)	4,366	865	5,231
FUND BALANCE, RESERVES									
Beginning Balance	3,588,664	246,576	3,835,240	3,588,664	246,467	3,835,131	0	(109)	(109)
Ending Balance	2,867,012	116,861	2,983,873	2,871,378	117,617	2,988,995	4,366	756	5,122
Nonspendable (Revolving Cash)	700		700	700		700	0	0	0
Restricted	0	116,861	116,861		117,617	117,617	0	756	756
Committed	183,050		183,050	182,842	0	182,842	(208)	0	(208)
Assigned	1,730,549		1,730,549	1,727,586	0	1,727,586	(2,963)	0	(2,963)
Unassigned - REU	952,713		952,713	960,250	0	960,250	7,537	0	7,537
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,867,012	116,861	2,983,873	2,871,378	117,617	2,988,995	4,366	756	5,122

Notes:

A- The increase in restricted revenue is due to an increase in Special Education funds.

B - The increase to Federal Revenue is due to ESSERII funding for COVID 19 expenses.

C - The increase to State funding is due to prior year lottery adjustments.

D - The increase to local revenue is primarily due to a workman's compensation dividend and safety credits from Schools Insurance Group (SIG).

E- Salary expense increases are due to certificated substitutes being hired to provide additional support for Cohort C, additional custodial support for sanitation of classrooms and additional classified supervision support. Originally a portion of the Cohort C substitute expense was budgeted to Newcastle Charter school but this was changed at 2nd interim in order to utilize the ESSERII funding that NES will receive.

F- Increases to books, supplies and services is primarily due to additional safety expenses needed to bring students back to school and funds were invested to promote and advertise to increase enrollment in the 2021-22 school year.

G- The food service fund may need a contribution of 4,000 from the general fund.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2020-2021 2nd Interim Budget

Newcastle Charter Report Comparison

Description	1st Interim - ADA 275.45			2nd Interim - ADA 275.45			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	2,316,557	0	2,316,557	2,309,362	0	2,309,362	(7,195)	0	(7,195)
Federal Revenue	0	84,357	84,357	0	84,357	84,357	0	0	0 A
State Revenue	45,723	139,462	185,185	45,723	139,462	185,185	0	0	0 A
Local Revenue	6,000	0	6,000	6,000	0	6,000	0	0	0 A
Total Revenues	2,368,280	223,819	2,592,099	2,361,085	223,819	2,584,904	(7,195)	0	(7,195)
EXPENDITURES									
Certificated Salaries	1,165,470	6,240	1,171,710	1,134,001	8,971	1,142,972	(31,469)	2,731	(28,738) B
Classified Salaries	274,769	3,259	278,028	272,325	1,770	274,095	(2,444)	(1,489)	(3,933)
Benefits	447,187	108,914	556,101	430,395	108,421	538,816	(16,792)	(493)	(17,285) B
Books and Supplies	30,140	104,687	134,827	33,245	86,233	119,478	3,105	(18,454)	(15,349) C
Other Services & Oper. Expenses	315,385	20,590	335,975	318,585	21,575	340,160	3,200	985	4,185
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	2,351,809	243,690	2,595,499	2,307,409	226,970	2,534,379	(44,400)	(16,720)	(61,120)
Excess / (Deficiency)	16,471	(19,871)	(3,400)	53,676	(3,151)	50,525	37,205	16,720	53,925
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	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(45,550)	0	(45,550)	0	0	0
Net Increase (Decrease)	(29,079)	(19,871)	(48,950)	8,126	(3,151)	4,975	37,205	16,720	53,925
FUND BALANCE, RESERVES									
Beginning Balance	275,127	29,125	304,252	275,127	29,125	304,252	0	0	0
Ending Balance	246,048	9,254	255,302	283,253	25,974	309,227	37,205	16,720	53,925
Nonspendable (Revolving Cash)			0			0	0	0	0
Restricted		9,254	9,254		25,974	25,974	0	16,720	16,720
Committed			0	0	0	0	0	0	0
Assigned	246,048		246,048	283,253	0	283,253	37,205	0	37,205
Unassigned - REU	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	283,253	25,974	309,227	37,205	16,720	53,925

Notes:

A - The unduplicated pupil count was reduced to 43 from 45 which reduces the supplemental grant portion of Local Control Funding.

B - The Cohort C substitute expenses were charged 100% to Newcastle Elementary to utilize the ESSERII funding. Newcastle Charter will not receive the ESSERII funding because it is based on Title I and the charter school does not receive this revenue.

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 - Expenses were reallocated to Newcastle Elementary School.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2020-2021 2nd 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)	3,936,542	86,969	4,023,511	3,739,100	86,969	3,826,069	3,857,095	86,969	3,944,064
Federal Revenue	0	416,891	416,891	0	209,053	209,053	0	209,053	209,053
State Revenue (B)	78,089	362,491	440,580	72,937	320,787	393,724	78,417	325,816	404,233
Local Revenue	333,500	400,025	733,525	331,988	413,466	745,454	340,445	427,358	767,803
Total Revenues	4,348,131	1,266,376	5,614,507	4,144,025	1,030,275	5,174,300	4,275,957	1,049,196	5,325,153
EXPENDITURES									
Certificated Salaries (C)	2,136,383	464,177	2,600,560	1,989,160	460,805	2,449,965	2,013,626	466,473	2,480,099
Classified Salaries (D)	802,739	247,441	1,050,180	758,390	248,727	1,007,117	783,568	256,985	1,040,553
Benefits (E)	933,574	469,138	1,402,712	960,353	273,010	1,233,363	1,036,041	292,029	1,328,070
Books and Supplies	81,926	207,289	289,215	81,926	78,438	160,364	81,926	69,341	151,267
Other Services & Oper. Exp	595,652	210,399	806,051	574,585	171,659	746,244	574,585	171,659	746,244
Capital Outlay (F)	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	198,098	54,852	252,950	198,098	54,852	252,950	198,098	55,852	253,950
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	4,748,372	1,653,296	6,401,668	4,562,512	1,287,491	5,850,003	4,687,844	1,312,339	6,000,183
Excess / (Deficiency)	(400,241)	(386,920)	(787,161)	(418,487)	(257,216)	(675,703)	(411,887)	(263,143)	(675,030)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (G)	(99,550)	0	(99,550)	(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	(254,919)	254,919	0	(121,314)	121,314	0	(272,212)	272,212	0
Total Financing Sources/Uses	(308,919)	254,919	(54,000)	(121,314)	121,314	0	(272,212)	272,212	0
Net Increase (Decrease)	(709,160)	(132,001)	(841,161)	(539,801)	(135,902)	(675,703)	(684,099)	9,069	(675,030)
FUND BALANCE, RESERVES									
Beginning Balance	3,863,791	275,592	4,139,383	3,154,631	143,591	3,298,222	2,614,830	7,689	2,622,519
Ending Balance	3,154,631	143,591	3,298,222	2,614,830	7,689	2,622,519	1,930,731	16,758	1,947,489
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	143,591	143,591	0	7,689	7,689	0	16,758	16,758
Committed	182,842	0	182,842	168,592	0	168,592	159,092	0	159,092
Assigned (J)	2,010,839	0	2,010,839	1,568,038	0	1,568,038	870,912	0	870,912
Unassigned - REU (K)	960,250	0	960,250	877,500	0	877,500	900,027	0	900,027
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	3,154,631	143,591	3,298,222	2,614,830	7,689	2,622,519	1,930,731	16,758	1,947,489

Notes:

Please see individual school MYP for explanations.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2020-2021 2nd 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)	1,627,180	86,969	1,714,149	1,675,993	86,969	1,762,962	1,699,878	86,969	1,786,847
Federal Revenue (B)	0	332,534	332,534	0	209,053	209,053	0	209,053	209,053
State Revenue (C)	32,366	223,029	255,395	32,899	217,525	250,424	32,460	222,397	254,857
Local Revenue	327,500	400,025	727,525	325,688	413,466	739,154	333,830	427,358	761,188
Total Revenues	1,987,046	1,042,557	3,029,603	2,034,580	927,013	2,961,593	2,066,168	945,777	3,011,945
EXPENDITURES									
Certificated Salaries (D)	1,002,382	455,206	1,457,588	949,211	460,805	1,410,016	960,886	466,473	1,427,359
Classified Salaries (E)	530,414	245,671	776,085	500,524	248,727	749,251	517,141	256,985	774,126
Benefits (F)	503,179	360,717	863,896	543,850	166,707	710,557	584,639	188,610	773,249
Books and Supplies (G)	48,681	121,056	169,737	48,681	56,456	105,137	48,681	56,456	105,137
Other Services & Oper. Exp (H)	277,067	188,824	465,891	377,067	171,659	548,726	377,067	171,659	548,726
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	79,240	54,852	134,092	79,240	54,852	134,092	79,240	55,852	135,092
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other-Unidentified Budget Cuts (I)	0	0	0	0	0	0	0	0	0
Total Expenditures	2,440,963	1,426,326	3,867,289	2,498,573	1,159,206	3,657,779	2,567,654	1,196,035	3,763,689
Excess / (Deficiency)	(453,917)	(383,769)	(837,686)	(463,993)	(232,193)	(696,186)	(501,486)	(250,258)	(751,744)
OTHER SOURCES/USES									
Transfers In (J)	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (J)	(54,000)	0	(54,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(254,919)	254,919	0	(121,314)	121,314	0	(257,394)	257,394	0
Total Financing Sources/Uses	(263,369)	254,919	(8,450)	(75,764)	121,314	45,550	(211,844)	257,394	45,550
Net Increase (Decrease)	(717,286)	(128,850)	(846,136)	(539,757)	(110,879)	(650,636)	(713,330)	7,136	(706,194)
FUND BALANCE, RESERVES									
Beginning Balance	3,588,664	246,467	3,835,131	2,871,378	117,617	2,988,995	2,331,621	6,738	2,338,359
Ending Balance	2,871,378	117,617	2,988,995	2,331,621	6,738	2,338,359	1,618,291	13,874	1,632,165
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	117,617	117,617	0	6,738	6,738	0	13,874	13,874
Committed (I)	182,842	0	182,842	168,592	0	168,592	159,092	0	159,092
Assigned	1,727,586	0	1,727,586	1,284,829	0	1,284,829	558,472	0	558,472
Unassigned - REU (J)	960,250	0	960,250	877,500	0	877,500	900,027	0	900,027
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,871,378	117,617	2,988,995	2,331,621	6,738	2,338,359	1,618,291	13,874	1,632,165

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:

2019-20 to 2022-23	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
	\$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- 77,500 of extra time related to COVID 19 was subtracted
 - 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 - 37,500 of extra time related to COVID 19 was subtracted
 - 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 2nd 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)	2,309,362	0	2,309,362	2,063,107	0	2,063,107	2,157,217	0	2,157,217
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	2,361,085	223,819	2,584,904	2,109,445	103,262	2,212,707	2,209,789	103,419	2,313,208
EXPENDITURES									
Certificated Salaries (C)	1,134,001	8,971	1,142,972	1,039,949	0	1,039,949	1,052,740	0	1,052,740
Classified Salaries (D)	272,325	1,770	274,095	257,866	0	257,866	266,427	0	266,427
Benefits (E)	430,395	108,421	538,816	416,503	106,303	522,806	451,402	103,419	554,821
Books and Supplies	33,245	86,233	119,478	33,245	21,982	55,227	33,245	12,885	46,130
Other Services & Oper. Exp (F)	318,585	21,575	340,160	197,518	0	197,518	197,518	0	197,518
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	2,307,409	226,970	2,534,379	2,063,939	128,285	2,192,224	2,120,190	116,304	2,236,494
Excess / (Deficiency)	53,676	(3,151)	50,525	45,506	(25,023)	20,483	89,599	(12,885)	76,714
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	(14,818)	14,818	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(60,368)	14,818	(45,550)
Net Increase (Decrease)	8,126	(3,151)	4,975	(44)	(25,023)	(25,067)	29,231	1,933	31,164
FUND BALANCE, RESERVES									
Beginning Balance	275,127	29,125	304,252	283,253	25,974	309,227	283,209	951	284,160
Ending Balance	283,253	25,974	309,227	283,209	951	284,160	312,440	2,884	315,324
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	25,974	25,974	0	951	951	0	2,884	2,884
Committed	0	0	0	0	0	0	0	0	0
Assigned	283,253	0	283,253	283,209	0	283,209	207,633	0	207,633
Unassigned - REU	0	0	0	0	0	0	0	0	0
Unassigned - Other	0	0	0	0	0	0	104,807	0	104,807
Total - Fund Balance	283,253	25,974	309,227	283,209	951	284,160	312,440	2,884	315,324

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

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2021

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Raenel Toste

Telephone: 916-824-1664

Title: Chief Business Official

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 first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,533,253.00	1,626,629.00	996,336.39	1,627,180.00	551.00	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	32,976.00	32,366.00	20,257.88	32,366.00	0.00	0.0%
4) Other Local Revenue		8600-8799	319,709.00	314,975.00	29,686.72	327,500.00	12,525.00	4.0%
5) TOTAL, REVENUES			1,885,938.00	1,973,970.00	1,046,280.99	1,987,046.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,049,977.00	999,020.00	545,500.79	1,002,382.00	(3,362.00)	-0.3%
2) Classified Salaries		2000-2999	543,152.00	527,206.00	292,938.67	530,414.00	(3,208.00)	-0.6%
3) Employee Benefits		3000-3999	532,550.00	495,646.00	266,929.80	503,177.00	(7,531.00)	-1.5%
4) Books and Supplies		4000-4999	38,346.00	48,655.00	22,106.67	48,681.00	(26.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	240,536.00	280,645.00	190,249.01	277,067.00	3,578.00	1.3%
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	79,240.00	79,240.00	39,548.95	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	2,430,412.00	1,357,273.89	2,440,961.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(597,863.00)	(456,442.00)	(310,992.90)	(453,915.00)		
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	54,000.00	(4,000.00)	-8.0%
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)	(267,576.00)	0.00	(254,919.00)	12,657.00	-4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(211,007.00)	(272,026.00)	0.00	(263,369.00)		

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)	(728,468.00)	(310,992.90)	(717,284.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,459,681.00	3,588,664.00		3,588,664.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,459,681.00	3,588,664.00		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	3,588,664.00		3,588,664.00		
2) Ending Balance, June 30 (E + F1e)			2,650,811.00	2,860,196.00		2,871,380.00		
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	182,842.00		182,842.00		
d) Assigned								
Other Assignments		9780	2,286,827.00	2,486,358.00		2,367,755.00		
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 Thechnology	0000	9780	30,000.00					
REU 10% Additional - NES/NCS Exper	0000	9780	767,198.00					
Reserve toward future deficits	0000	9780	1,315,053.00					
Certificated Salaries and Benefits	1100	9780	1,305.00					
Certificated Salary and Benefits	1400	9780	7,534.00					
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 Textbooks	0000	9780		45,000.00				
Additional 10% REU NES/NCS Exp	0000	9780		764,917.00				
Reserve towards future deficits	0000	9780		1,507,796.00				
Wellness Fund	0000	9780				38.00		
Library Fund	0000	9780				5,888.00		
Reserve for Text Books	0000	9780				85,000.00		
STEM Donation Account	0000	9780				325.00		
Music Donation Account	0000	9780				8,317.00		
Chromebook Insurance Fund	0000	9780				4,134.00		
PTC Donation	0000	9780				65,000.00		
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 10% Reserve for NES/NCS	0000	9780				640,167.00		
Reserve towards future deficits	0000	9780				1,513,886.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	180,234.00	190,296.00		320,083.00		
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	1,190,875.00	664,199.00	1,190,866.00	(9.00)	0.0%
Education Protection Account State Aid - Current Year		8012	217,009.00	327,016.00	163,508.00	327,016.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	7,073.00	4,403.16	7,073.00	0.00	0.0%
Timber Yield Tax		8022	0.00	496.00	460.82	496.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,246,568.00	1,087,628.00	599,676.45	1,087,628.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	23,727.00	23,821.36	23,727.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	399.00	271.80	399.00	0.00	0.0%
Supplemental Taxes		8044	0.00	130,993.00	97,980.30	130,993.00	0.00	0.0%
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	2,768,207.00	1,554,320.89	2,768,198.00	(9.00)	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	(1,137,090.00)	(1,141,578.00)	(557,984.50)	(1,141,018.00)	560.00	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			1,533,253.00	1,626,629.00	996,336.39	1,627,180.00	551.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	5,717.00	5,717.00	5,717.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	27,182.00	26,649.00	14,540.88	26,649.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			32,976.00	32,366.00	20,257.88	32,366.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	17,000.00	9,245.61	17,000.00	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								
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	8,266.00	20,441.11	20,791.00	12,525.00	151.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			319,709.00	314,975.00	29,686.72	327,500.00	12,525.00	4.0%
TOTAL, REVENUES			1,885,938.00	1,973,970.00	1,046,280.99	1,987,046.00	13,076.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	790,166.00	739,525.00	394,260.37	742,698.00	(3,173.00)	-0.4%
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	259,495.00	151,240.42	259,684.00	(189.00)	-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	999,020.00	545,500.79	1,002,382.00	(3,362.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	72,789.00	73,381.00	33,935.14	66,369.00	7,012.00	9.6%
Classified Support Salaries		2200	73,384.00	59,934.00	35,758.38	64,407.00	(4,473.00)	-7.5%
Classified Supervisors' and Administrators' Salaries		2300	160,106.00	160,106.00	93,395.12	160,106.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	221,243.00	220,785.00	126,546.36	221,185.00	(400.00)	-0.2%
Other Classified Salaries		2900	15,630.00	13,000.00	3,303.67	18,347.00	(5,347.00)	-41.1%
TOTAL, CLASSIFIED SALARIES			543,152.00	527,206.00	292,938.67	530,414.00	(3,208.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	192,686.00	160,572.00	87,386.88	161,089.00	(517.00)	-0.3%
PERS		3201-3202	123,359.00	108,962.00	59,279.51	124,162.00	(15,200.00)	-13.9%
OASDI/Medicare/Alternative		3301-3302	54,288.00	52,050.00	28,869.47	52,370.00	(320.00)	-0.6%
Health and Welfare Benefits		3401-3402	128,787.00	138,090.00	74,196.13	129,501.00	8,589.00	6.2%
Unemployment Insurance		3501-3502	769.00	732.00	403.13	736.00	(4.00)	-0.5%
Workers' Compensation		3601-3602	12,163.00	11,595.00	6,354.57	11,664.00	(69.00)	-0.6%
OPEB, Allocated		3701-3702	14,250.00	14,250.00	5,412.61	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	9,395.00	5,027.50	9,405.00	(10.00)	-0.1%
TOTAL, EMPLOYEE BENEFITS			532,550.00	495,646.00	266,929.80	503,177.00	(7,531.00)	-1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	34,426.00	39,235.00	16,446.64	38,711.00	524.00	1.3%
Noncapitalized Equipment		4400	3,920.00	9,420.00	5,660.03	9,970.00	(550.00)	-5.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,346.00	48,655.00	22,106.67	48,681.00	(26.00)	-0.1%
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	8,058.00	1,819.81	7,340.00	718.00	8.9%
Dues and Memberships		5300	10,605.00	12,270.00	10,825.40	11,150.00	1,120.00	9.1%
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	87,105.00	46,404.77	89,155.00	(2,050.00)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,860.00	24,160.00	10,594.14	24,160.00	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	(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	209,211.00	118,649.13	205,421.00	3,790.00	1.8%
Communications		5900	2,550.00	2,550.00	1,955.76	2,550.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			240,536.00	280,645.00	190,249.01	277,067.00	3,578.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	18,883.41	37,433.00	0.00	0.0%
Other Debt Service - Principal		7439	41,807.00	41,807.00	20,665.54	41,807.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,240.00	79,240.00	39,548.95	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	2,430,412.00	1,357,273.89	2,440,961.00	(10,549.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	54,000.00	(4,000.00)	-8.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	54,000.00	(4,000.00)	-8.0%
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)	(267,576.00)	0.00	(254,919.00)	12,657.00	-4.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(206,557.00)	(267,576.00)	0.00	(254,919.00)	12,657.00	-4.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(211,007.00)	(272,026.00)	0.00	(263,369.00)	8,657.00	-3.2%

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	78,415.00	0.00	86,969.00	8,554.00	10.9%
2) Federal Revenue		8100-8299	133,009.00	256,411.00	140,015.00	332,534.00	76,123.00	29.7%
3) Other State Revenue		8300-8599	200,910.00	211,229.00	55,640.13	223,029.00	11,800.00	5.6%
4) Other Local Revenue		8600-8799	380,903.00	388,977.00	113,246.00	400,025.00	11,048.00	2.8%
5) TOTAL, REVENUES			793,662.00	935,032.00	308,901.13	1,042,557.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	348,417.00	421,778.00	249,431.61	455,206.00	(33,428.00)	-7.9%
2) Classified Salaries		2000-2999	176,821.00	235,898.00	135,532.43	245,671.00	(9,773.00)	-4.1%
3) Employee Benefits		3000-3999	331,419.00	350,791.00	126,500.23	360,717.00	(9,926.00)	-2.8%
4) Books and Supplies		4000-4999	46,484.00	109,128.00	106,815.22	121,056.00	(11,928.00)	-10.9%
5) Services and Other Operating Expenditures		5000-5999	117,815.00	174,604.00	35,089.80	188,824.00	(14,220.00)	-8.1%
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	49,915.00	49,915.00	29,894.80	54,852.00	(4,937.00)	-9.9%
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	1,342,114.00	683,264.09	1,426,326.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(277,209.00)	(407,082.00)	(374,362.96)	(383,769.00)		
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	267,576.00	0.00	254,919.00	(12,657.00)	-4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			206,557.00	267,576.00	0.00	254,919.00		

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)	(139,506.00)	(374,362.96)	(128,850.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	237,322.00	246,467.00		246,467.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,322.00	246,467.00		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	246,467.00		246,467.00		
2) Ending Balance, June 30 (E + F1e)			166,670.00	106,961.00		117,617.00		
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			166,670.00	106,961.00		117,617.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	78,415.00	0.00	86,969.00	8,554.00	10.9%
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	78,415.00	0.00	86,969.00	8,554.00	10.9%
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	86,580.00	1,332.00	89,397.00	2,817.00	3.3%
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	21,953.00	20,687.00	21,953.00	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	3,784.00	4,597.00	1,191.00	4,597.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	210.00	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	10,000.00	5,000.00	10,000.00	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	19,271.00	123,481.00	111,595.00	196,787.00	73,306.00	59.4%
TOTAL, FEDERAL REVENUE			133,009.00	256,411.00	140,015.00	332,534.00	76,123.00	29.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	11,796.27	11,800.00	11,800.00	New
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	8,705.00	1,771.86	8,705.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	202,524.00	42,072.00	202,524.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			200,910.00	211,229.00	55,640.13	223,029.00	11,800.00	5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	180,000.00	0.00	180,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	208,977.00	113,246.00	220,025.00	11,048.00	5.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			380,903.00	388,977.00	113,246.00	400,025.00	11,048.00	2.8%
TOTAL, REVENUES			793,662.00	935,032.00	308,901.13	1,042,557.00	107,525.00	11.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	170,667.00	184,541.00	114,656.27	217,969.00	(33,428.00)	-18.1%
Certificated Pupil Support Salaries		1200	35,879.00	95,366.00	52,017.84	95,366.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	141,871.00	141,871.00	82,757.50	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	421,778.00	249,431.61	455,206.00	(33,428.00)	-7.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	98,622.00	149,859.00	89,491.54	141,916.00	7,943.00	5.3%
Classified Support Salaries		2200	78,199.00	79,592.00	39,253.56	94,675.00	(15,083.00)	-19.0%
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	86.00	85.74	219.00	(133.00)	-154.7%
Other Classified Salaries		2900	0.00	6,361.00	6,701.59	8,861.00	(2,500.00)	-39.3%
TOTAL, CLASSIFIED SALARIES			176,821.00	235,898.00	135,532.43	245,671.00	(9,773.00)	-4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	199,964.00	201,345.00	39,978.80	205,392.00	(4,047.00)	-2.0%
PERS		3201-3202	40,069.00	47,067.00	29,148.05	50,387.00	(3,320.00)	-7.1%
OASDI/Medicare/Alternative		3301-3302	18,128.00	28,579.00	13,947.95	24,759.00	3,820.00	13.4%
Health and Welfare Benefits		3401-3402	68,261.00	66,568.00	38,535.05	72,440.00	(5,872.00)	-8.8%
Unemployment Insurance		3501-3502	257.00	320.00	188.91	339.00	(19.00)	-5.9%
Workers' Compensation		3601-3602	4,015.00	5,010.00	2,976.81	5,357.00	(347.00)	-6.9%
OPEB, Allocated		3701-3702	0.00	0.00	533.39	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	1,902.00	1,191.27	2,043.00	(141.00)	-7.4%
TOTAL, EMPLOYEE BENEFITS			331,419.00	350,791.00	126,500.23	360,717.00	(9,926.00)	-2.8%
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	52,780.00	41,554.01	47,505.00	5,275.00	10.0%
Noncapitalized Equipment		4400	500.00	56,348.00	65,261.21	73,551.00	(17,203.00)	-30.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			46,484.00	109,128.00	106,815.22	121,056.00	(11,928.00)	-10.9%
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	9,523.00	6,027.27	7,465.00	2,058.00	21.6%
Dues and Memberships		5300	1,150.00	1,190.00	1,188.96	1,190.00	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	702.00	8,602.00	5,510.38	6,876.00	1,726.00	20.1%
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	155,289.00	22,363.19	173,293.00	(18,004.00)	-11.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,815.00	174,604.00	35,089.80	188,824.00	(14,220.00)	-8.1%

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)
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	4,937.30	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	4,937.00	(4,937.00)	New
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	29,894.80	54,852.00	(4,937.00)	-9.9%
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	1,342,114.00	683,264.09	1,426,326.00	(84,212.00)	-6.3%

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		
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	267,576.00	0.00	254,919.00	(12,657.00)	-4.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			206,557.00	267,576.00	0.00	254,919.00	(12,657.00)	-4.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			206,557.00	267,576.00	0.00	254,919.00	12,657.00	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,612,093.00	1,705,044.00	996,336.39	1,714,149.00	9,105.00	0.5%
2) Federal Revenue		8100-8299	133,009.00	256,411.00	140,015.00	332,534.00	76,123.00	29.7%
3) Other State Revenue		8300-8599	233,886.00	243,595.00	75,898.01	255,395.00	11,800.00	4.8%
4) Other Local Revenue		8600-8799	700,612.00	703,952.00	142,932.72	727,525.00	23,573.00	3.3%
5) TOTAL, REVENUES			2,679,600.00	2,909,002.00	1,355,182.12	3,029,603.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,398,394.00	1,420,798.00	794,932.40	1,457,588.00	(36,790.00)	-2.6%
2) Classified Salaries		2000-2999	719,973.00	763,104.00	428,471.10	776,085.00	(12,981.00)	-1.7%
3) Employee Benefits		3000-3999	863,969.00	846,437.00	393,430.03	863,894.00	(17,457.00)	-2.1%
4) Books and Supplies		4000-4999	84,830.00	157,783.00	128,921.89	169,737.00	(11,954.00)	-7.6%
5) Services and Other Operating Expenditures		5000-5999	358,351.00	455,249.00	225,338.81	465,891.00	(10,642.00)	-2.3%
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	69,443.75	134,092.00	(4,937.00)	-3.8%
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	3,772,526.00	2,040,537.98	3,867,287.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(875,072.00)	(863,524.00)	(685,355.86)	(837,684.00)		
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	54,000.00	(4,000.00)	-8.0%
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	(8,450.00)		

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)	(867,974.00)	(685,355.86)	(846,134.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,697,003.00	3,835,131.00		3,835,131.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,697,003.00	3,835,131.00		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	3,835,131.00		3,835,131.00		
2) Ending Balance, June 30 (E + F1e)			2,817,481.00	2,967,157.00		2,988,997.00		
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	106,961.00		117,617.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	183,050.00	182,842.00		182,842.00		
d) Assigned								
Other Assignments		9780	2,286,827.00	2,486,358.00		2,367,755.00		
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 Thechnology	0000	9780	30,000.00					
REU 10% Additional - NES/NCS Exper	0000	9780	767,198.00					
Reserve toward future deficits	0000	9780	1,315,053.00					
Certificated Salaries and Benefits	1100	9780	1,305.00					
Certificated Salary and Benefits	1400	9780	7,534.00					
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 Textbooks	0000	9780		45,000.00				
Additional 10% REU NES/NCS Exp	0000	9780		764,917.00				
Reserve towards future deficits	0000	9780		1,507,796.00				
Wellness Fund	0000	9780				38.00		
Library Fund	0000	9780				5,888.00		
Reserve for Text Books	0000	9780				85,000.00		
STEM Donation Account	0000	9780				325.00		
Music Donation Account	0000	9780				8,317.00		
Chromebook Insurance Fund	0000	9780				4,134.00		
PTC Donation	0000	9780				65,000.00		
Reserve for Classroom Technology	0000	9780				45,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Additional 10% Reserve for NES/NCS	0000	9780				640,167.00		
Reserve towards future deficits	0000	9780				1,513,886.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	180,234.00	190,296.00		320,083.00		
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	1,190,875.00	664,199.00	1,190,866.00	(9.00)	0.0%
Education Protection Account State Aid - Current Year		8012	217,009.00	327,016.00	163,508.00	327,016.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	7,073.00	4,403.16	7,073.00	0.00	0.0%
Timber Yield Tax		8022	0.00	496.00	460.82	496.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,246,568.00	1,087,628.00	599,676.45	1,087,628.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	23,727.00	23,821.36	23,727.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	399.00	271.80	399.00	0.00	0.0%
Supplemental Taxes		8044	0.00	130,993.00	97,980.30	130,993.00	0.00	0.0%
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	2,768,207.00	1,554,320.89	2,768,198.00	(9.00)	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	(1,137,090.00)	(1,141,578.00)	(557,984.50)	(1,141,018.00)	560.00	0.0%
Property Taxes Transfers		8097	78,840.00	78,415.00	0.00	86,969.00	8,554.00	10.9%
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	1,705,044.00	996,336.39	1,714,149.00	9,105.00	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	86,580.00	1,332.00	89,397.00	2,817.00	3.3%
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	21,953.00	20,687.00	21,953.00	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	3,784.00	4,597.00	1,191.00	4,597.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	210.00	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	10,000.00	5,000.00	10,000.00	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	19,271.00	123,481.00	111,595.00	196,787.00	73,306.00	59.4%
TOTAL, FEDERAL REVENUE			133,009.00	256,411.00	140,015.00	332,534.00	76,123.00	29.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	11,796.27	11,800.00	11,800.00	New
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	5,717.00	5,717.00	5,717.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	36,776.00	35,354.00	16,312.74	35,354.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	202,524.00	42,072.00	202,524.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			233,886.00	243,595.00	75,898.01	255,395.00	11,800.00	4.8%

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	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	17,000.00	9,245.61	17,000.00	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								
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	360,994.00	0.00	360,994.00	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	0.00	0.0%
All Other Local Revenue		8699	0.00	8,266.00	20,441.11	20,791.00	12,525.00	151.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	225,903.00	208,977.00	113,246.00	220,025.00	11,048.00	5.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700,612.00	703,952.00	142,932.72	727,525.00	23,573.00	3.3%
TOTAL, REVENUES			2,679,600.00	2,909,002.00	1,355,182.12	3,029,603.00	120,601.00	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	960,833.00	924,066.00	508,916.64	960,667.00	(36,601.00)	-4.0%
Certificated Pupil Support Salaries		1200	35,879.00	95,366.00	52,017.84	95,366.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	401,682.00	401,366.00	233,997.92	401,555.00	(189.00)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,398,394.00	1,420,798.00	794,932.40	1,457,588.00	(36,790.00)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	171,411.00	223,240.00	123,426.68	208,285.00	14,955.00	6.7%
Classified Support Salaries		2200	151,583.00	139,526.00	75,011.94	159,082.00	(19,556.00)	-14.0%
Classified Supervisors' and Administrators' Salaries		2300	160,106.00	160,106.00	93,395.12	160,106.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	221,243.00	220,871.00	126,632.10	221,404.00	(533.00)	-0.2%
Other Classified Salaries		2900	15,630.00	19,361.00	10,005.26	27,208.00	(7,847.00)	-40.5%
TOTAL, CLASSIFIED SALARIES			719,973.00	763,104.00	428,471.10	776,085.00	(12,981.00)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	392,650.00	361,917.00	127,365.68	366,481.00	(4,564.00)	-1.3%
PERS		3201-3202	163,428.00	156,029.00	88,427.56	174,549.00	(18,520.00)	-11.9%
OASDI/Medicare/Alternative		3301-3302	72,416.00	80,629.00	42,817.42	77,129.00	3,500.00	4.3%
Health and Welfare Benefits		3401-3402	197,048.00	204,658.00	112,731.18	201,941.00	2,717.00	1.3%
Unemployment Insurance		3501-3502	1,026.00	1,052.00	592.04	1,075.00	(23.00)	-2.2%
Workers' Compensation		3601-3602	16,178.00	16,605.00	9,331.38	17,021.00	(416.00)	-2.5%
OPEB, Allocated		3701-3702	14,250.00	14,250.00	5,946.00	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	11,297.00	6,218.77	11,448.00	(151.00)	-1.3%
TOTAL, EMPLOYEE BENEFITS			863,969.00	846,437.00	393,430.03	863,894.00	(17,457.00)	-2.1%
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	80,410.00	92,015.00	58,000.65	86,216.00	5,799.00	6.3%
Noncapitalized Equipment		4400	4,420.00	65,768.00	70,921.24	83,521.00	(17,753.00)	-27.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			84,830.00	157,783.00	128,921.89	169,737.00	(11,954.00)	-7.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,598.00	17,581.00	7,847.08	14,805.00	2,776.00	15.8%
Dues and Memberships		5300	11,755.00	13,460.00	12,014.36	12,340.00	1,120.00	8.3%
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	87,105.00	46,404.77	89,155.00	(2,050.00)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,562.00	32,762.00	16,104.52	31,036.00	1,726.00	5.3%
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	364,500.00	141,012.32	378,714.00	(14,214.00)	-3.9%
Communications		5900	2,550.00	2,550.00	1,955.76	2,550.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			358,351.00	455,249.00	225,338.81	465,891.00	(10,642.00)	-2.3%

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	4,937.30	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	4,937.00	(4,937.00)	New
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	29,360.42	58,159.00	0.00	0.0%
Other Debt Service - Principal		7439	70,996.00	70,996.00	35,146.03	70,996.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			129,155.00	129,155.00	69,443.75	134,092.00	(4,937.00)	-3.8%
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	3,772,526.00	2,040,537.98	3,867,287.00	(94,761.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	54,000.00	(4,000.00)	-8.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	54,000.00	(4,000.00)	-8.0%
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	(8,450.00)	4,000.00	89.9%

Resource	Description	2020-21 Projected Year Totals
3212	Elementary and Secondary School Relief II (36,191.00
3311	Special Ed: IDEA Local Assistance, Part B, §	1,332.00
6512	Special Ed: Mental Health Services	63,891.00
7311	Classified School Employee Professional De	1,539.00
7510	Low-Performing Students Block Grant	14,664.00
Total, Restricted Balance		<u>117,617.00</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	2,316,557.00	1,239,311.00	2,309,362.00	(7,195.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	84,357.00	73,777.00	84,357.00	0.00	0.0%
3) Other State Revenue		8300-8599	163,775.00	185,185.00	33,735.95	185,185.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	890.19	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,339,804.00	2,592,099.00	1,347,714.14	2,584,904.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,159,749.00	1,171,710.00	647,332.32	1,142,972.00	28,738.00	2.5%
2) Classified Salaries		2000-2999	285,460.00	278,028.00	158,228.61	274,095.00	3,933.00	1.4%
3) Employee Benefits		3000-3999	563,425.00	567,626.00	249,416.01	538,816.00	28,810.00	5.1%
4) Books and Supplies		4000-4999	56,828.00	134,827.00	98,939.97	119,478.00	15,349.00	11.4%
5) Services and Other Operating Expenditures		5000-5999	316,500.00	335,975.00	104,977.43	340,160.00	(4,185.00)	-1.2%
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	59,323.40	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	2,607,024.00	1,318,217.74	2,534,379.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(161,016.00)	(14,925.00)	29,496.40	50,525.00		
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)	(60,475.00)	29,496.40	4,975.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	281,130.00	304,252.00		304,252.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,130.00	304,252.00		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	304,252.00		304,252.00		
2) Ending Balance, June 30 (E + F1e)			74,564.00	243,777.00		309,227.00		
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	12,618.00		25,974.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Reserve towards future deficits	0000	9780	42,120.00					
Certificated Salaries and Benefits	1100	9780	1,861.00					
Reserve towards future deficits	0000	9780		228,556.00				
Certificated Salaries and Benefits	1100	9780		2,603.00				
Reserve towards future deficits	0000	9780				283,253.00		
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								
Principal Apportionment								
State Aid - Current Year		8011	1,652,898.00	1,633,942.00	898,004.00	1,626,747.00	(7,195.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	345,868.00	518,888.00	259,444.00	518,888.00	0.00	0.0%
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	81,863.00	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	2,316,557.00	1,239,311.00	2,309,362.00	(7,195.00)	-0.3%
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	84,357.00	73,777.00	84,357.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	84,357.00	73,777.00	84,357.00	0.00	0.0%
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	4,620.00	4,620.00	4,620.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	56,722.00	54,530.00	9,383.95	54,530.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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	126,035.00	19,732.00	126,035.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			163,775.00	185,185.00	33,735.95	185,185.00	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%
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	890.19	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	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	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	6,000.00	890.19	6,000.00	0.00	0.0%
TOTAL, REVENUES			2,339,804.00	2,592,099.00	1,347,714.14	2,584,904.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	957,491.00	972,294.00	532,190.49	941,852.00	30,442.00	3.1%
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	199,416.00	115,141.83	201,120.00	(1,704.00)	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,159,749.00	1,171,710.00	647,332.32	1,142,972.00	28,738.00	2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,730.00	11,515.00	4,790.40	9,174.00	2,341.00	20.3%
Classified Support Salaries		2200	72,228.00	71,882.00	41,226.38	70,150.00	1,732.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	158,163.00	158,163.00	92,261.75	158,163.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,339.00	36,468.00	19,950.08	36,608.00	(140.00)	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			285,460.00	278,028.00	158,228.61	274,095.00	3,933.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	315,352.00	300,954.00	103,763.80	285,899.00	15,055.00	5.0%
PERS		3201-3202	64,423.00	57,261.00	32,227.07	55,996.00	1,265.00	2.2%
OASDI/Medicare/Alternative		3301-3302	37,382.00	37,322.00	20,320.44	35,647.00	1,675.00	4.5%
Health and Welfare Benefits		3401-3402	131,823.00	152,708.00	82,559.74	142,676.00	10,032.00	6.6%
Unemployment Insurance		3501-3502	703.00	718.00	387.58	671.00	47.00	6.5%
Workers' Compensation		3601-3602	11,090.00	11,342.00	6,113.19	10,613.00	729.00	6.4%
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	7,321.00	4,044.19	7,314.00	7.00	0.1%
TOTAL, EMPLOYEE BENEFITS			563,425.00	567,626.00	249,416.01	538,816.00	28,810.00	5.1%
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	54,598.00	68,151.00	47,005.18	63,939.00	4,212.00	6.2%
Noncapitalized Equipment		4400	2,230.00	66,676.00	51,934.79	55,539.00	11,137.00	16.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,828.00	134,827.00	98,939.97	119,478.00	15,349.00	11.4%
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	1,150.00	8,915.18	10,650.00	(9,500.00)	-826.1%
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	42,009.58	77,825.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,190.00	31,870.00	15,685.43	27,492.00	4,378.00	13.7%
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	99,100.00	38,367.24	98,163.00	937.00	0.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			316,500.00	335,975.00	104,977.43	340,160.00	(4,185.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	28,325.11	56,149.00	0.00	0.0%
Other Debt Service - Principal		7439	62,709.00	62,709.00	30,998.29	62,709.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			118,858.00	118,858.00	59,323.40	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	2,607,024.00	1,318,217.74	2,534,379.00		

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
6300	Lottery: Instructional Materials	337.00
7311	Classified School Employee Professional Development Block	728.00
7388	SB 117 COVID-19 LEA Response Funds	2,149.00
7510	Low-Performing Students Block Grant	22,760.00
Total, Restricted Balance		<u>25,974.00</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	7,643.01	71,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,300.00	5,300.00	379.95	5,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,150.00	58,250.00	2,478.95	23,250.00	(35,000.00)	-60.1%
5) TOTAL, REVENUES			134,450.00	134,550.00	10,501.91	99,550.00		
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	58,261.00	31,727.13	57,300.00	961.00	1.6%
3) Employee Benefits		3000-3999	18,719.00	19,782.00	10,870.48	19,489.00	293.00	1.5%
4) Books and Supplies		4000-4999	61,765.00	61,765.00	13,591.69	45,850.00	15,915.00	25.8%
5) Services and Other Operating Expenditures		5000-5999	8,250.00	8,250.00	4,327.78	6,450.00	1,800.00	21.8%
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	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	148,058.00	60,517.08	129,089.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(6,709.00)	(13,508.00)	(50,015.17)	(29,539.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	4,000.00	4,000.00	New
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	4,000.00		

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)			(6,709.00)	(13,508.00)	(50,015.17)	(25,539.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,634.00	26,122.00		26,122.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,634.00	26,122.00		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	26,122.00		26,122.00		
2) Ending Balance, June 30 (E + F1e)			7,925.00	12,614.00		583.00		
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	7,925.00	12,514.00		483.00		
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	100.00		100.00		
Food and supplies	0000	9780		100.00				
Food and supplies	0000	9780				100.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	71,000.00	71,000.00	7,643.01	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	7,643.01	71,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,300.00	5,300.00	379.95	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	379.95	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	2,455.55	23,000.00	(35,000.00)	-60.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150.00	250.00	23.40	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,150.00	58,250.00	2,478.95	23,250.00	(35,000.00)	-60.1%
TOTAL, REVENUES			134,450.00	134,550.00	10,501.91	99,550.00		

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	16,931.00	8,106.26	15,970.00	961.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	33,072.00	41,330.00	23,620.87	41,330.00	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			52,425.00	58,261.00	31,727.13	57,300.00	961.00	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,567.00	11,168.00	6,176.46	10,958.00	210.00	1.9%
OASDI/Medicare/Alternative		3301-3302	4,010.00	4,457.00	2,427.11	4,383.00	74.00	1.7%
Health and Welfare Benefits		3401-3402	3,600.00	3,600.00	1,963.63	3,600.00	0.00	0.0%
Unemployment Insurance		3501-3502	27.00	30.00	15.89	29.00	1.00	3.3%
Workers' Compensation		3601-3602	414.00	460.00	250.67	452.00	8.00	1.7%
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	36.72	67.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,719.00	19,782.00	10,870.48	19,489.00	293.00	1.5%
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	1,663.03	4,100.00	500.00	10.9%
Noncapitalized Equipment		4400	4,165.00	4,165.00	226.99	1,750.00	2,415.00	58.0%
Food		4700	53,000.00	53,000.00	11,701.67	40,000.00	13,000.00	24.5%
TOTAL, BOOKS AND SUPPLIES			61,765.00	61,765.00	13,591.69	45,850.00	15,915.00	25.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	150.00	100.00	40.0%
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	4,327.78	6,300.00	1,700.00	21.3%
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	4,327.78	6,450.00	1,800.00	21.8%
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	148,058.00	60,517.08	129,089.00		

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	4,000.00	4,000.00	New
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	4,000.00	4,000.00	New
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	4,000.00		

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	483.00
Total, Restricted Balance		<u>483.00</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	2,300.00	951.30	1,400.00	(900.00)	-39.1%
5) TOTAL, REVENUES			4,800.00	2,300.00	951.30	1,400.00		
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	41,520.00	17,473.83	47,087.00	(5,567.00)	-13.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	14,445.00	(14,445.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,500.00	41,520.00	17,473.83	61,532.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,700.00)	(39,220.00)	(16,522.53)	(60,132.00)		
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	10,780.00	(16,522.53)	(10,132.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	308,765.00	322,628.00		322,628.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,765.00	322,628.00		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	322,628.00		322,628.00		
2) Ending Balance, June 30 (E + F1e)			333,065.00	333,408.00		312,496.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	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	333,065.00	333,408.00		312,496.00		
Future Deferred Maintenance	0000	9780	333,065.00					
Deferred Maintenance Future Years	0000	9780		333,408.00				
Deferred Maintenance	0000	9780				312,496.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	2,300.00	951.30	1,400.00	(900.00)	-39.1%
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	2,300.00	951.30	1,400.00	(900.00)	-39.1%
TOTAL, REVENUES			4,800.00	2,300.00	951.30	1,400.00		

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	41,520.00	17,473.83	47,087.00	(5,567.00)	-13.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,500.00	41,520.00	17,473.83	47,087.00	(5,567.00)	-13.4%
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	14,445.00	(14,445.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	14,445.00	(14,445.00)	New
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	41,520.00	17,473.83	61,532.00		

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	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	22,200.00	24,147.74	41,888.00	19,688.00	88.7%
5) TOTAL, REVENUES			3,200.00	22,200.00	24,147.74	41,888.00		
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	12,000.00	0.00	12,000.00	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			0.00	12,000.00	0.00	12,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,200.00	10,200.00	24,147.74	29,888.00		
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	10,200.00	24,147.74	29,888.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,000.00	24,645.00		24,645.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,000.00	24,645.00		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	24,645.00		24,645.00		
2) Ending Balance, June 30 (E + F1e)			21,200.00	34,845.00		54,533.00		
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	34,056.00		53,744.00		
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	789.00		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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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	115.69	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	22,000.00	24,032.05	41,688.00	19,688.00	89.5%
Other Local Revenue All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,200.00	22,200.00	24,147.74	41,888.00	19,688.00	88.7%
TOTAL, REVENUES			3,200.00	22,200.00	24,147.74	41,888.00		

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	12,000.00	0.00	12,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	12,000.00	0.00	12,000.00	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)
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	12,000.00	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	53,744.00
Total, Restricted Balance		<u>53,744.00</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	1,588.95	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	1,588.95	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	850.00	850.00	850.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,600.00	0.00	5,600.00	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	6,450.00	850.00	6,450.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	2,550.00	738.95	2,550.00		
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	2,550.00	738.95	2,550.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	515,209.00	523,421.00		523,421.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			515,209.00	523,421.00		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	523,421.00		523,421.00		
2) Ending Balance, June 30 (E + F1e)			524,209.00	525,971.00		525,971.00		
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	525,971.00		525,971.00		
Capital Outlay	0000	9780	524,209.00					
Capital Outlay	0000	9780		525,971.00				
Capital Outlay	0000	9780				525,971.00		
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	1,588.95	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	1,588.95	9,000.00	0.00	0.0%
TOTAL, REVENUES			9,000.00	9,000.00	1,588.95	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	850.00	850.00	850.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	850.00	850.00	850.00	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)
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	5,600.00	0.00	5,600.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,600.00	0.00	5,600.00	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	6,450.00	850.00	6,450.00		

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 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)	Month							
			July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,576,149.61	2,972,047.24	3,075,706.35	2,992,987.59	2,946,265.75	2,828,679.09	3,336,513.09	3,129,382.55
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	53,900.00
	8020-8079			4,870.76	22,420.00	0.00	3,319.00	696,005.00		
	8080-8099			(66,959.00)	(133,915.00)	(89,278.00)	(89,278.00)	(89,278.00)	(89,278.00)	(89,278.00)
	8100-8299			6,360.00	89,950.00	2,500.00	0.00	26,897.00	14,308.00	0.00
	8300-8599				42,072.00	5,722.67	5,717.00	0.00	22,386.00	0.00
	8600-8799		12,487.00	16,046.68	31,115.18	24,138.48	7,789.28	31,287.00	20,069.00	1,111.00
	8910-8929									
	8930-8979									
TOTAL RECEIPTS			12,487.00	20,700.44	242,083.18	51,770.15	96,616.28	855,352.00	76,172.00	(34,267.00)
C. DISBURSEMENTS										
	1000-1999		77,758.99	118,180.13	119,615.73	118,416.79	119,158.95	122,320.00	119,159.00	121,294.00
	2000-2999		34,290.22	64,002.32	67,507.00	67,446.00	67,119.00	67,119.00	61,976.00	65,347.00
	3000-3999		31,292.84	61,110.67	56,859.00	60,738.00	63,993.00	60,401.00	61,036.00	62,099.00
	4000-4999		5,567.02	39,235.75	16,090.97	13,894.26	12,377.40	39,278.00	2,479.00	5,702.00
	5000-5999		23,147.00	31,409.00	32,864.00	53,418.00	21,261.00	27,170.00	36,071.00	42,277.00
	6000-6599									
	7000-7499				34,812.24			29,694.00	4,937.00	
	7600-7629									
	7630-7699									
TOTAL DISBURSEMENTS			172,056.07	313,937.87	327,748.94	313,913.05	283,909.35	345,982.00	285,658.00	296,719.00
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		1,789.00	
	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	1,789.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	168,959.58	29,985.63	86.41	3,830.00	56,575.00	77,513.00	1,536.00	(566.46)	
	9610	13,094.05		13,094.05	0.00					
	9640									
	9650	1,542.00	0.00						0.00	
	9690									
SUBTOTAL			183,595.63	29,985.63	13,180.46	3,830.00	56,575.00	77,513.00	1,536.00	(566.46)
<u>Nonoperating</u>										
	9910									
TOTAL BALANCE SHEET ITEMS			1,258,980.24	555,466.70	396,896.54	2,947.00	215,421.06	69,706.41	(1,536.00)	2,355.46
E. NET INCREASE/DECREASE (B - C + D)			395,897.63	103,659.11	(82,718.76)	(46,721.84)	(117,586.66)	507,834.00	(207,130.54)	(330,986.00)
F. ENDING CASH (A + E)			2,972,047.24	3,075,706.35	2,992,987.59	2,946,265.75	2,828,679.09	3,336,513.09	3,129,382.55	2,798,396.55
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									
		2,798,396.55	2,456,172.55	2,035,361.76	1,621,494.76				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	100,715.00	18,960.00	18,960.00	81,754.00	415,886.00		1,517,882.00	1,517,882.00
Property Taxes	8020-8079		0.00	0.00	523,701.24	0.00	0.00	1,250,316.00	1,250,316.00
Miscellaneous Funds	8080-8099	(123,579.00)	(123,579.00)	(123,579.00)	(36,048.00)	0.00	0.00	(1,054,049.00)	(1,054,049.00)
Federal Revenue	8100-8299	8,000.00			100,000.00	84,519.00	0.00	332,534.00	332,534.00
Other State Revenue	8300-8599	19,839.00		0.00	27,295.00	132,363.33		255,395.00	255,395.00
Other Local Revenue	8600-8799	23,548.00	12,800.00	12,800.00	12,800.00	521,533.38		727,525.00	727,525.00
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		28,523.00	(91,819.00)	(91,819.00)	755,052.24	1,154,301.71	0.00	3,075,153.00	3,075,153.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	132,713.00	133,959.00	133,959.00	133,959.00	7,094.41		1,457,588.00	1,457,588.00
Classified Salaries	2000-2999	69,321.00	69,322.00	69,322.00	69,320.46	3,993.00		776,085.00	776,085.00
Employee Benefits	3000-3999	71,822.00	66,723.00	66,723.00	66,723.00	134,373.49		863,894.00	863,894.00
Books and Supplies	4000-4999	6,936.00	7,044.00	7,044.00	7,044.00	7,044.60		169,737.00	169,737.00
Services	5000-5999	55,000.00	53,274.00	45,000.00	45,000.00			465,891.00	465,891.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	34,955.00			29,693.76			134,092.00	134,092.00
Interfund Transfers Out	7600-7629				54,000.00			54,000.00	54,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		370,747.00	330,322.00	322,048.00	405,740.22	152,505.50	0.00	3,921,287.00	3,921,287.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				700.00			700.00	
Accounts Receivable	9200-9299		0.00	0.00	15,692.86			1,362,853.11	
Due From Other Funds	9310							66,925.00	
Stores	9320	0.00						0.00	
Prepaid Expenditures	9330	0.00	2,872.21	0.00			0.00	12,097.76	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	2,872.21	0.00	16,392.86	0.00	0.00	1,442,575.87	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							168,959.58	
Due To Other Funds	9610							13,094.05	
Current Loans	9640							0.00	
Unearned Revenues	9650		1,542.00					1,542.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	1,542.00	0.00	0.00	0.00	0.00	183,595.63	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	1,330.21	0.00	16,392.86	0.00	0.00	1,258,980.24	
E. NET INCREASE/DECREASE (B - C + D)									
		(342,224.00)	(420,810.79)	(413,867.00)	365,704.88	1,001,796.21	0.00	412,846.24	(846,134.00)
F. ENDING CASH (A + E)									
		2,456,172.55	2,035,361.76	1,621,494.76	1,987,199.64				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								2,988,995.85	

	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
			July	August	September	October	November	December	January	February
A. BEGINNING CASH			1,987,199.64	2,380,765.24	2,477,960.84	2,295,349.84	2,183,514.32	2,090,825.80	2,462,193.80	2,202,225.28
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	65,068.00	65,068.00	65,068.00	65,068.00	65,068.00	65,068.00	65,068.00
	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	10,000.00	10,000.00	10,277.00	5,000.00	8,830.00
	5000-5999		25,000.00	43,313.00	43,313.00	43,313.00	43,313.00	55,000.00	55,000.00	55,000.00
	6000-6599									
	7000-7499		0.00		34,812.00			29,694.00		
	7600-7629									
	7630-7699									
TOTAL DISBURSEMENTS			175,541.00	301,881.00	331,693.00	296,881.00	296,881.00	338,539.00	303,568.00	307,398.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	700.00								
	9200-9299	1,338,370.00	626,869.00	386,375.00	86,385.00	86,375.00	152,366.00			
	9310	0.00								
	9320									
	9330	0.00	0.00	0.00	0.00					
	9340									
	9490									
SUBTOTAL			1,339,070.00	626,869.00	386,375.00	86,385.00	86,375.00	152,366.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	154,085.00	154,085.00							
	9610	0.00								
	9640	0.00								
	9650									
	9690									
SUBTOTAL			154,085.00	154,085.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910									
TOTAL BALANCE SHEET ITEMS			1,184,985.00	472,784.00	386,375.00	86,385.00	86,375.00	152,366.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			393,565.60	97,195.60	(182,611.00)	(111,835.52)	(92,688.52)	371,368.00	(259,968.52)	(251,798.52)
F. ENDING CASH (A + E)			2,380,765.24	2,477,960.84	2,295,349.84	2,183,514.32	2,090,825.80	2,462,193.80	2,202,225.28	1,950,426.76
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									
		1,950,426.76	1,603,195.76	1,878,746.24	1,619,942.72				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	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
Property Taxes	8020-8079		507,169.00		86,201.00	0.00	78,840.00	1,300,965.00	1,300,965.00
Miscellaneous Funds	8080-8099	(192,973.00)	(104,177.00)	(104,177.00)	(104,177.00)			(1,152,566.00)	(1,152,566.00)
Federal Revenue	8100-8299	0.00	21,090.00		50,000.00	31,840.00		132,930.00	132,930.00
Other State Revenue	8300-8599	13,827.00	12,500.00	4,405.00	13,827.00	136,316.00		250,424.00	250,424.00
Other Local Revenue	8600-8799	12,000.00	12,000.00	12,000.00	12,000.00	469,000.00		625,527.00	625,527.00
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		(3,708.00)	569,431.48	33,077.48	103,401.00	803,589.92	78,840.00	2,715,956.00	2,715,956.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	117,500.00	117,500.00	117,500.00	117,500.00	40,716.00	0.00	1,410,016.00	1,410,016.00
Classified Salaries	2000-2999	65,068.00	65,068.00	65,068.00	65,068.00	5,023.00		749,251.00	749,251.00
Employee Benefits	3000-3999	61,000.00	61,000.00	61,000.00	61,000.00	134,295.00		843,556.00	843,556.00
Books and Supplies	4000-4999	10,000.00	7,000.00	5,000.00	2,000.00	5,030.00		105,137.00	105,137.00
Services	5000-5999	55,000.00	43,313.00	43,313.00	30,000.00	13,851.00		548,729.00	548,729.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	34,955.00			34,631.00	0.00		134,092.00	134,092.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		343,523.00	293,881.00	291,881.00	310,199.00	198,915.00	0.00	3,790,781.00	3,790,781.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				700.00			700.00	
Accounts Receivable	9200-9299							1,338,370.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	700.00	0.00	0.00	1,339,070.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							154,085.00	
Due To Other Funds	9610							0.00	
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	154,085.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	700.00	0.00	0.00	1,184,985.00	
E. NET INCREASE/DECREASE (B - C + D)									
		(347,231.00)	275,550.48	(258,803.52)	(206,098.00)	604,674.92	78,840.00	110,160.00	(1,074,825.00)
F. ENDING CASH (A + E)									
		1,603,195.76	1,878,746.24	1,619,942.72	1,413,844.72				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								2,097,359.64	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 412,414.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,626,786.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 8.91%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	350,924.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	156,775.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	68,290.78
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	575,989.78
9. Carry-Forward Adjustment (Part IV, Line F)	50,738.86
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	626,728.64

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,371,045.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	559,451.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	294,177.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,686.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	372,400.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	274,807.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	698,160.22
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	89,089.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	5,661,815.22

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 10.17%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 11.07%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>575,989.78</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>155,299.27</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (12.02%) times Part III, Line B19); zero if negative	<u>50,738.86</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (12.02%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>50,738.86</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>50,738.86</u>

Approved indirect cost rate: 12.02%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,627,180.00	3.00%	1,675,993.00	1.43%	1,699,878.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	32,366.00	1.65%	32,899.00	-1.33%	32,460.00
4. Other Local Revenues	8600-8799	327,500.00	-0.55%	325,688.00	-31.49%	223,130.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(254,919.00)	-52.41%	(121,314.00)	112.17%	(257,394.00)
6. Total (Sum lines A1 thru A5c)		1,777,677.00	10.19%	1,958,816.00	-10.99%	1,743,624.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,002,382.00		949,211.29
b. Step & Column Adjustment				12,329.29		11,675.29
c. Cost-of-Living Adjustment						
d. Other Adjustments				(65,500.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,002,382.00	-5.30%	949,211.29	1.23%	960,886.58
2. Classified Salaries						
a. Base Salaries				530,414.00		500,524.00
b. Step & Column Adjustment				17,609.74		16,617.39
c. Cost-of-Living Adjustment						
d. Other Adjustments				(47,499.74)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	530,414.00	-5.64%	500,524.00	3.32%	517,141.39
3. Employee Benefits	3000-3999	503,177.00	8.08%	543,850.00	7.50%	584,639.00
4. Books and Supplies	4000-4999	48,681.00	0.00%	48,681.00	0.00%	48,681.00
5. Services and Other Operating Expenditures	5000-5999	277,067.00	36.09%	377,067.00	0.00%	377,067.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,240.00	0.00%	79,240.00	0.00%	79,240.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	54,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,494,961.00	0.14%	2,498,573.29	2.76%	2,567,654.97
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(717,284.00)		(539,757.29)		(824,030.97)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,588,664.00		2,871,380.00		2,331,622.71
2. Ending Fund Balance (Sum lines C and D1)		2,871,380.00		2,331,622.71		1,507,591.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	182,842.00		159,092.00		149,592.00
d. Assigned	9780	2,367,755.00		1,294,330.71		435,432.74
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	320,083.00		877,500.00		921,867.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,871,380.00		2,331,622.71		1,507,591.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	320,083.00		877,500.00		921,867.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		320,083.00		877,500.00		921,867.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(A) The Local Control Funding Formula (LCFF) revenue estimate is 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- 77,500 of extra time related to COVID 19 was subtracted 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 - 37,500 of extra time related to COVID 19 was subtracted 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.					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	86,969.00	0.00%	86,969.00	0.00%	86,969.00
2. Federal Revenues	8100-8299	332,534.00	-37.13%	209,053.00	0.00%	209,053.00
3. Other State Revenues	8300-8599	223,029.00	-2.47%	217,525.00	2.24%	222,397.00
4. Other Local Revenues	8600-8799	400,025.00	3.36%	413,466.00	3.36%	427,358.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	254,919.00	-52.41%	121,314.00	112.17%	257,394.00
6. Total (Sum lines A1 thru A5c)		1,297,476.00	-19.20%	1,048,327.00	14.77%	1,203,171.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				455,206.00		460,805.00
b. Step & Column Adjustment				5,599.00		5,667.90
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	455,206.00	1.23%	460,805.00	1.23%	466,472.90
2. Classified Salaries						
a. Base Salaries				245,671.00		248,727.00
b. Step & Column Adjustment				8,156.00		8,257.74
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,100.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	245,671.00	1.24%	248,727.00	3.32%	256,984.74
3. Employee Benefits	3000-3999	360,717.00	-53.78%	166,707.00	13.14%	188,610.00
4. Books and Supplies	4000-4999	121,056.00	-53.36%	56,456.00	0.00%	56,456.00
5. Services and Other Operating Expenditures	5000-5999	188,824.00	-9.09%	171,659.00	0.00%	171,659.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	54,852.00	0.00%	54,852.00	1.82%	55,852.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,426,326.00	-18.73%	1,159,206.00	3.18%	1,196,034.64
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(128,850.00)		(110,879.00)		7,136.36
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		246,467.00		117,617.00		6,738.00
2. Ending Fund Balance (Sum lines C and D1)		117,617.00		6,738.00		13,874.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	117,617.00		6,738.00		13,874.36
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		117,617.00		6,738.00		13,874.36

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(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 LotteryRest LotteryMan 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- 77,500 of extra time related to COVID 19 was subtracted 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 - 37,500 of extra time related to COVID 19 was subtracted 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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,714,149.00	2.85%	1,762,962.00	1.35%	1,786,847.00
2. Federal Revenues	8100-8299	332,534.00	-37.13%	209,053.00	0.00%	209,053.00
3. Other State Revenues	8300-8599	255,395.00	-1.95%	250,424.00	1.77%	254,857.00
4. Other Local Revenues	8600-8799	727,525.00	1.60%	739,154.00	-12.00%	650,488.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,075,153.00	-2.21%	3,007,143.00	-2.01%	2,946,795.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,457,588.00		1,410,016.29
b. Step & Column Adjustment				17,928.29		17,343.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(65,500.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,457,588.00	-3.26%	1,410,016.29	1.23%	1,427,359.48
2. Classified Salaries						
a. Base Salaries				776,085.00		749,251.00
b. Step & Column Adjustment				25,765.74		24,875.13
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(52,599.74)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	776,085.00	-3.46%	749,251.00	3.32%	774,126.13
3. Employee Benefits	3000-3999	863,894.00	-17.75%	710,557.00	8.82%	773,249.00
4. Books and Supplies	4000-4999	169,737.00	-38.06%	105,137.00	0.00%	105,137.00
5. Services and Other Operating Expenditures	5000-5999	465,891.00	17.78%	548,726.00	0.00%	548,726.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	134,092.00	0.00%	134,092.00	0.75%	135,092.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	54,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,921,287.00	-6.72%	3,657,779.29	2.90%	3,763,689.61
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(846,134.00)		(650,636.29)		(816,894.61)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,835,131.00		2,988,997.00		2,338,360.71
2. Ending Fund Balance (Sum lines C and D1)		2,988,997.00		2,338,360.71		1,521,466.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	117,617.00		6,738.00		13,874.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	182,842.00		159,092.00		149,592.00
d. Assigned	9780	2,367,755.00		1,294,330.71		435,432.74
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	320,083.00		877,500.00		921,867.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,988,997.00		2,338,360.71		1,521,466.10

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	320,083.00		877,500.00		921,867.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		320,083.00		877,500.00		921,867.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.16%		23.99%		24.49%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		177.66		177.66		175.29
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,921,287.00		3,657,779.29		3,763,689.61
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,921,287.00		3,657,779.29		3,763,689.61
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		196,064.35		182,888.96		188,184.48
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		196,064.35		182,888.96		188,184.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	6,501,216.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	379,368.00
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	4,937.00
5. Interfund Transfers Out	All	9300	7600-7629	99,550.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	465,489.00
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)				817,989.00
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	29,539.00
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)				5,333,398.00

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)		11,807.91
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)	5,333,398.00	11,807.91
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(88,070.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	54,000.00		
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					4,000.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	88,070.00	(88,070.00)	0.00	0.00	99,550.00	99,550.00		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	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	177.66	177.66		
Charter School				
Total ADA	177.66	177.66	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	175.29	175.29		
Charter School				
Total ADA	175.29	175.29	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	161	161		
Charter School				
Total Enrollment	161	161	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	176	176		
Charter School				
Total Enrollment	176	176	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	183	183		
Charter School				
Total Enrollment	183	183	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	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		176		
Charter School				
Total ADA/Enrollment	0	176	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular		183		
Charter School				
Total ADA/Enrollment	0	183	0.0%	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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	2,768,207.00	2,768,198.00	0.0%	Met
1st Subsequent Year (2021-22)	2,735,251.00	2,790,622.00	2.0%	Met
2nd Subsequent Year (2022-23)	2,719,887.00	2,816,267.00	3.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The 2022-23 1st Interim revenue was calculated with a 0% COLA assumption and 2nd Interim was calculated with a 2.98% COLA. Also, the revenue numbers above do not include the amount of in lieu taxes that are paid to the charter schools sponsored by NESD. From these gross amounts the following amounts should be subtracted : 20-21 (1,141,018) 21-22 (1,114,629) 22-23 (1,116,389)

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)	2,035,973.00	2,440,961.00	83.4%	Met
1st Subsequent Year (2021-22)	1,993,585.29	2,498,573.29	79.8%	Met
2nd Subsequent Year (2022-23)	2,062,666.97	2,567,654.97	80.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	256,411.00	332,534.00	29.7%	Yes
1st Subsequent Year (2021-22)	132,930.00	209,053.00	57.3%	Yes
2nd Subsequent Year (2022-23)	132,930.00	209,053.00	57.3%	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 may be carryover of these 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)	243,595.00	255,395.00	4.8%	No
1st Subsequent Year (2021-22)	250,424.00	250,424.00	0.0%	No
2nd Subsequent Year (2022-23)	254,857.00	254,857.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	703,952.00	727,525.00	3.3%	No
1st Subsequent Year (2021-22)	606,896.00	739,154.00	21.8%	Yes
2nd Subsequent Year (2022-23)	625,527.00	650,488.00	4.0%	No

Explanation:
(required if Yes)

After auditing the 2021 -2022 the multiyear projections it was determined that local revenue was under estimated at first interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	154,460.00	169,737.00	9.9%	Yes
1st Subsequent Year (2021-22)	89,860.00	105,137.00	17.0%	Yes
2nd Subsequent Year (2022-23)	89,860.00	105,137.00	17.0%	Yes

Explanation:
(required if Yes)

The 2020-21 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.....20-21 167,737 21-22 105,137 22-23 105,137

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	454,384.00	465,891.00	2.5%	No
1st Subsequent Year (2021-22)	582,851.00	548,726.00	-5.9%	Yes
2nd Subsequent Year (2022-23)	582,851.00	548,726.00	-5.9%	Yes

Explanation:
(required if Yes)

The difference between the services and other operating expenses is due to the balance of expenditures allocated between Newcastle Elementary (fund 01) and Newcastle Charter (fund 09).

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	1,203,958.00	1,315,454.00	9.3%	Not Met
1st Subsequent Year (2021-22)	990,250.00	1,198,631.00	21.0%	Not Met
2nd Subsequent Year (2022-23)	1,013,314.00	1,114,398.00	10.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	608,844.00	635,628.00	4.4%	Met
1st Subsequent Year (2021-22)	672,711.00	653,863.00	-2.8%	Met
2nd Subsequent Year (2022-23)	672,711.00	653,863.00	-2.8%	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 first interim projections 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 may be carryover of these 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)

After auditing the 2021 -2022 the multiyear projections it was determined that local revenue was under estimated at first interim.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		107,281.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		107,281.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input 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)	8.2%	24.0%	24.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.7%	8.0%	8.2%

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)	(717,284.00)	2,494,961.00	28.7%	Not Met
1st Subsequent Year (2021-22)	(539,757.29)	2,498,573.29	21.6%	Not Met
2nd Subsequent Year (2022-23)	(824,030.97)	2,567,654.97	32.1%	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)

NESD has had a structural deficit which will be exacerbate with the current decrease in enrollment. NESD will need to either increase enrollment or make an additional 500,000 in cuts. Some of this is being done by attrition and reorganization.

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)	2,988,997.00	Met
1st Subsequent Year (2021-22)	2,338,360.71	Met
2nd Subsequent Year (2022-23)	1,521,466.10	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	1,987,199.64	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		

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)	3,921,287.00	3,657,779.29	3,763,689.61
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)	3,921,287.00	3,657,779.29	3,763,689.61
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	196,064.35	182,888.96	188,184.48
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)	196,064.35	182,888.96	188,184.48

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	320,083.00	877,500.00	921,867.00
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		
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)	320,083.00	877,500.00	921,867.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.16%	23.99%	24.49%
District's Reserve Standard (Section 10B, Line 7):	196,064.35	182,888.96	188,184.48
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(267,576.00)	(254,919.00)	-4.7%	(12,657.00)	Met
1st Subsequent Year (2021-22)	(375,000.00)	(121,314.00)	-67.6%	(253,686.00)	Not Met
2nd Subsequent Year (2022-23)	(380,000.00)	(257,394.00)	-32.3%	(122,606.00)	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	54,000.00	8.0%	4,000.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

Second Interim projections are utilizing more of the restricted ending fund balance than 1st Interim projections.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	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	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 ear year per the amortization 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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

No

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

n/a

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

n/a

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	109,250.00	166,250.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	
c. Total/Net OPEB liability (Line 2a minus Line 2b)	109,250.00	166,250.00
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.		

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
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:

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

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

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

No

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

n/a

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

n/a

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

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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 first interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

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 First Interim Projections

Are any new costs negotiated since first interim projections 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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

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 first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

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 First Interim

Are any new costs negotiated since first interim 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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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)

Notes to A5- The district gave a 2.5% raise in 2020-21 that was contingent on receiving basic aid supplemental funds however these funds have not been received since 2018-19.

End of School District Second Interim Criteria and Standards Review

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31-66852-0000000

Second 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.

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31-66852-0000000

Second 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.