

SPENCER VALLEY SCHOOL DISTRICT

SECOND INTERIM REPORT

2020-21

Education Code 42130 requires that school districts prepare and submit interim financial reports so that governing boards, the County Office of Education, the State Controller, and the Superintendent of Public Instruction are informed of school districts' financial conditions for the current and future years. The Board of Education is required to designate a positive, qualified or negative certification regarding the District's ability to meet its financial obligations in the current year and two subsequent years. Provided for the Board's review and approval is the Second Interim Report with actuals as of January 31, 2021.

The Interim Report requires that projected actual year-end results be compared to the current board-approved operating budget to identify necessary budget revisions. Further revisions will continue to be made as necessary. The January 31, 2021 Budget Revision reflects all adjustments known as of that date, and serves as our official revision for this Second Interim Report. Projections will continue to be reviewed, and the budget and projections will be revised accordingly as final funding levels are known. These revised 2020-21 estimates are required revisions to the Adopted Budget approved in June, and are in accordance with Budget Revisions.

Factors that will be further refined prior to year-end include:

- Any additional changes to revenues
- Adjustments to employee salaries & benefits, as dictated by staffing levels due to the ongoing pandemic
- Actual savings realized from budgetary controls on discretionary spending
- Adjustments for final categorical and special education funding sources
- Adjustment for any utility or other operating increases/decreases
- Adjustment for any other unanticipated revenues and/or expenditures

The 2020-21 LCFF revenue is based on a COLA of 0%, 15 unduplicated pupils, and last year's ADA of 43.52. These factors generate target funding of \$391,755 with a total LCFF entitlement (minimum state aid guarantee) of \$1,596,546 in unrestricted LCFF revenue.

The projection of the General Fund includes a beginning balance of \$8,333,603, projected income of \$4,355,912, projected expenses of \$9,088,072 (including \$5.608 million for the Annex project), and a projected ending balance on June 30, 2021 of \$3,591,443. The available reserve balance on June 30, 2021 is projected to be 16.1%.

The district is presenting a "positive" 2020-21 Second Interim Report.

**Multi-Year Projections
Executive Summary**

DESCRIPTION	2020-21			2021-22			2022-23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance	6,044,718	2,288,885	8,333,603	1,466,238	2,125,205	3,591,443	1,918,518	2,422,224	4,340,742
B Revenues	1,735,678	2,620,234	4,355,912	1,735,861	2,610,139	4,346,000	1,733,392	2,609,497	4,342,889
C Expenditures	1,306,158	2,173,914	3,480,072	1,183,581	2,213,120	3,396,701	1,178,457	2,252,666	3,431,123
D Contributions/Transfers	5,008,000	600,000	5,608,000	100,000	100,000	200,000	100,000	100,000	200,000
E Surplus/Deficit	(4,578,480)	(163,680)	(4,742,160)	452,280	297,019	749,299	454,935	256,831	711,766
F Ending Balance	1,466,238	2,125,205	3,591,443	1,918,518	2,422,224	4,340,742	2,373,453	2,679,055	5,052,508
Restricted	0	2,125,205	2,125,205	0	2,422,224	2,422,224	0	2,679,055	2,679,055
Reserve for Economic Uncertainties	454,404	0	454,404	179,835	0	179,835	181,556	0	181,556
G Total Reserves	1,466,238	0	1,466,238	1,918,518	0	1,918,518	2,373,453	0	2,373,453

Reserve %

16.1%

53.3%

65.4%

**Snapshots
All Funds**

LN#	Description	General Fund		Special Reserve Fund 17	Special Reserve Fund 40
		Unrestricted	Restricted		
1	INCOME:				
2	LCFF Sources	1,596,546	129,696	0	0
3	Federal Revenue	0	457,342	0	0
4	Other State Revenue	8,232	208,452	0	0
5	Other Local Revenue	130,900	1,814,744	33,000	900
6	Interfund Transfers In	0	0	100,000	5,508,000
7	Other Sources	0	0	0	0
8	Total Income	1,735,678	2,610,234	133,000	5,508,900
9	OUTGO:				
10	Certificated Salaries	365,392	20,979	0	0
11	Classified Salaries	174,711	75,167	0	0
12	Employee Benefits	191,186	68,174	0	0
13	Books and Supplies	101,910	19,429	0	0
14	Services, Other Operating Expenses	429,459	1,968,665	0	0
15	Capital Outlay	7,500	7,500	0	5,835,821
16	Other Outgo	50,000	0	0	0
17	Transfers of Indirect/Direct Costs	-14,000	14,000	0	0
18	Intefund Transfers Out	5,008,000	600,000	0	0
19	Other Uses	0	0	0	0
20	Contributions to Restricted Programs	0	0	0	0
21	Total Outgo	6,314,158	2,773,914	0	5,835,821
22	Change in Fund Balance	-4,578,480	-163,680	133,000	-326,921
23	Projected Beginning Fund Balance	6,044,718	2,288,885	2,793,552	382,207
24	Projected Ending Fund Balance	1,466,238	2,125,205	2,926,552	55,286
25	Committed Fund Balance	0	0	0	0
26	Non-Spendable Fund Balance	0	0	0	12,012
27	Restricted Fund Balance	0	2,125,205	0	0
28	Assigned Fund Balance	0	0	2,926,552	43,274
29	Unassigned - Economic Uncertainty	454,404	0	0	0
30	Remaining Unassigned	1,011,834	0	0	0

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: Kathleen McKenzie, Ph.D.

Telephone: 760-765-0336

Title: Asst. Supt, HR & Business Services

E-mail: kathleen@svesd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,562,652.00	1,726,242.00	1,169,084.41	1,726,242.00	0.00	0.0%
2) Federal Revenue		8100-8299	440,487.00	457,342.00	14,192.00	457,342.00	0.00	0.0%
3) Other State Revenue		8300-8599	185,060.00	216,684.00	106,618.86	216,684.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,895,946.00	1,945,644.00	816,282.39	1,945,644.00	0.00	0.0%
5) TOTAL, REVENUES			4,084,145.00	4,345,912.00	2,106,177.66	4,345,912.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	383,782.00	386,371.00	182,009.79	386,371.00	0.00	0.0%
2) Classified Salaries		2000-2999	243,727.00	249,878.00	104,207.86	249,878.00	0.00	0.0%
3) Employee Benefits		3000-3999	228,265.00	259,360.00	92,648.61	259,360.00	0.00	0.0%
4) Books and Supplies		4000-4999	113,527.00	121,339.00	28,531.79	121,339.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,391,840.00	2,398,124.00	662,982.51	2,398,124.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	6,431.37	15,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,426,141.00	3,480,072.00	1,076,811.93	3,480,072.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			658,004.00	865,840.00	1,029,365.73	865,840.00		
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	5,608,000.00	5,608,000.00	1,350,000.00	5,608,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			-5,608,000.00	-5,608,000.00	-1,350,000.00	-5,608,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			-4,949,996.00	-4,742,160.00	-320,634.27	-4,742,160.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,333,602.40	8,333,602.40		8,333,602.40	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)			8,333,602.40	8,333,602.40		8,333,602.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,333,602.40	8,333,602.40		8,333,602.40		
2) Ending Balance, June 30 (E + F1e)			3,383,606.40	3,591,442.40		3,591,442.40		
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			2,054,445.83	2,125,204.83		2,125,204.83		
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	451,707.00	454,404.00		454,404.00		
Unassigned/Unappropriated Amount			877,453.57	1,011,833.57		1,011,833.57		

Description	Resource Codes	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	1,371,222.00	1,488,689.00	982,617.00	1,488,689.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	68,860.00	103,638.00	51,819.00	103,638.00	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	1,444.00	1,385.00	692.62	1,385.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	224,604.00	230,667.00	126,419.05	230,667.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,884.00	7,002.00	7,191.67	7,002.00	0.00	0.0%
Prior Years' Taxes		8043	24.00	132.00	99.07	132.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	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			1,673,038.00	1,831,513.00	1,168,838.41	1,831,513.00	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	-228,770.00	-234,967.00	0.00	-234,967.00	0.00	0.0%
Property Taxes Transfers		8097	118,384.00	129,696.00	246.00	129,696.00	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			1,562,652.00	1,726,242.00	1,169,084.41	1,726,242.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	378,261.00	378,261.00	0.00	378,261.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,708.00	25,708.00	0.00	25,708.00	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	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	871.00	1,228.00	307.00	1,228.00	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	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	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	35,647.00	52,145.00	13,885.00	52,145.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			440,487.00	457,342.00	14,192.00	457,342.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,400.00	1,400.00	1,400.00	1,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,010.00	9,044.00	4,142.86	9,044.00	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	174,650.00	206,240.00	101,076.00	206,240.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			185,060.00	216,684.00	106,618.86	216,684.00	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	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	5,600.00	5,600.00	92.50	5,600.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,300.00	1,300.00	18.00	1,300.00	0.00	0.0%
Interest		8660	116,000.00	116,000.00	34,703.89	116,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	440,169.00	409,155.00	1,500.00	409,155.00	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	1,332,877.00	1,413,589.00	779,968.00	1,413,589.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,895,946.00	1,945,644.00	816,282.39	1,945,644.00	0.00	0.0%
TOTAL, REVENUES			4,084,145.00	4,345,912.00	2,106,177.66	4,345,912.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	345,123.00	347,712.00	166,605.09	347,712.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	35,659.00	35,659.00	15,404.70	35,659.00	0.00	0.0%
Other Certificated Salaries		1900	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			383,782.00	386,371.00	182,009.79	386,371.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	66,340.00	66,340.00	16,104.67	66,340.00	0.00	0.0%
Classified Support Salaries		2200	49,459.00	49,459.00	18,182.34	49,459.00	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	127,928.00	134,079.00	69,920.85	134,079.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			243,727.00	249,878.00	104,207.86	249,878.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	89,151.00	103,490.00	26,666.77	103,490.00	0.00	0.0%
PERS		3201-3202	30,510.00	32,323.00	17,208.99	32,323.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,183.00	24,830.00	10,670.78	24,830.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	54,508.00	60,581.00	33,722.44	60,581.00	0.00	0.0%
Unemployment Insurance		3501-3502	338.00	325.00	144.07	325.00	0.00	0.0%
Workers' Compensation		3601-3602	12,581.00	12,929.00	6,081.61	12,929.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	7,888.00	-6,709.50	7,888.00	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	16,994.00	16,994.00	4,863.45	16,994.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			228,265.00	259,360.00	92,648.61	259,360.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,067.00	50,067.00	4,213.06	50,067.00	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	33,600.00	34,520.00	9,706.77	34,520.00	0.00	0.0%
Noncapitalized Equipment		4400	17,860.00	22,914.00	10,486.04	22,914.00	0.00	0.0%
Food		4700	12,000.00	13,838.00	4,125.92	13,838.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			113,527.00	121,339.00	28,531.79	121,339.00	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	12,932.00	15,902.00	736.65	15,902.00	0.00	0.0%
Dues and Memberships		5300	21,044.00	21,044.00	15,397.07	21,044.00	0.00	0.0%
Insurance		5400-5450	5,370.00	5,370.00	4,961.50	5,370.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,660.00	27,660.00	13,002.94	27,660.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,340.00	20,340.00	2,990.26	20,340.00	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	2,286,345.00	2,288,145.00	616,632.14	2,288,145.00	0.00	0.0%
Communications		5900	18,149.00	19,663.00	9,261.95	19,663.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,391,840.00	2,398,124.00	662,982.51	2,398,124.00	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)
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	15,000.00	15,000.00	6,431.37	15,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	15,000.00	6,431.37	15,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	50,000.00	50,000.00	0.00	50,000.00	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)			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,426,141.00	3,480,072.00	1,076,811.93	3,480,072.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,608,000.00	5,608,000.00	1,350,000.00	5,608,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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			5,608,000.00	5,608,000.00	1,350,000.00	5,608,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			-5,608,000.00	-5,608,000.00	-1,350,000.00	-5,608,000.00	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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,444,268.00	1,596,546.00	1,168,838.41	1,596,546.00	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	8,074.00	8,232.00	4,410.28	8,232.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130,900.00	130,900.00	36,314.39	130,900.00	0.00	0.0%
5) TOTAL, REVENUES			1,583,242.00	1,735,678.00	1,209,563.08	1,735,678.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	367,942.00	365,392.00	169,241.71	365,392.00	0.00	0.0%
2) Classified Salaries		2000-2999	173,182.00	174,711.00	78,054.86	174,711.00	0.00	0.0%
3) Employee Benefits		3000-3999	174,806.00	191,186.00	80,035.38	191,186.00	0.00	0.0%
4) Books and Supplies		4000-4999	101,910.00	101,910.00	18,782.11	101,910.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	429,459.00	429,459.00	80,165.94	429,459.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,500.00	7,500.00	3,215.68	7,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	-14,000.00	-14,000.00	0.00	-14,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,290,799.00	1,306,158.00	429,495.68	1,306,158.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			292,443.00	429,520.00	780,067.40	429,520.00		
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	5,008,000.00	5,008,000.00	1,350,000.00	5,008,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			-5,008,000.00	-5,008,000.00	-1,350,000.00	-5,008,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			-4,715,557.00	-4,578,480.00	-569,932.60	-4,578,480.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,044,717.57	6,044,717.57		6,044,717.57	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)			6,044,717.57	6,044,717.57		6,044,717.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,044,717.57	6,044,717.57		6,044,717.57		
2) Ending Balance, June 30 (E + F1e)			1,329,160.57	1,466,237.57		1,466,237.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	451,707.00	454,404.00		454,404.00		
Unassigned/Unappropriated Amount			877,453.57	1,011,833.57		1,011,833.57		

Description	Resource Codes	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	1,371,222.00	1,488,689.00	982,617.00	1,488,689.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	68,860.00	103,638.00	51,819.00	103,638.00	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	1,444.00	1,385.00	692.62	1,385.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	224,604.00	230,667.00	126,419.05	230,667.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,884.00	7,002.00	7,191.67	7,002.00	0.00	0.0%
Prior Years' Taxes		8043	24.00	132.00	99.07	132.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	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			1,673,038.00	1,831,513.00	1,168,838.41	1,831,513.00	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	-228,770.00	-234,967.00	0.00	-234,967.00	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			1,444,268.00	1,596,546.00	1,168,838.41	1,596,546.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	1,400.00	1,400.00	1,400.00	1,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,659.00	6,817.00	3,010.28	6,817.00	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	15.00	15.00	0.00	15.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,074.00	8,232.00	4,410.28	8,232.00	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	5,600.00	5,600.00	92.50	5,600.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,300.00	1,300.00	18.00	1,300.00	0.00	0.0%
Interest		8660	116,000.00	116,000.00	34,703.89	116,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	8,000.00	8,000.00	1,500.00	8,000.00	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						
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			130,900.00	130,900.00	36,314.39	130,900.00	0.00	0.0%
TOTAL, REVENUES			1,583,242.00	1,735,678.00	1,209,563.08	1,735,678.00	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)
Certificated Teachers' Salaries		1100	329,283.00	326,733.00	153,837.01	326,733.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	35,659.00	35,659.00	15,404.70	35,659.00	0.00	0.0%
Other Certificated Salaries		1900	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			367,942.00	365,392.00	169,241.71	365,392.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	36,508.00	36,508.00	14,746.67	36,508.00	0.00	0.0%
Classified Support Salaries		2200	49,459.00	49,459.00	18,182.34	49,459.00	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	87,215.00	88,744.00	45,125.85	88,744.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			173,182.00	174,711.00	78,054.86	174,711.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	55,685.00	56,887.00	24,624.92	56,887.00	0.00	0.0%
PERS		3201-3202	22,081.00	22,938.00	12,076.39	22,938.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	18,788.00	19,013.00	8,478.96	19,013.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	50,179.00	56,252.00	31,318.82	56,252.00	0.00	0.0%
Unemployment Insurance		3501-3502	271.00	254.00	124.36	254.00	0.00	0.0%
Workers' Compensation		3601-3602	10,808.00	10,960.00	5,257.98	10,960.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	7,888.00	-6,709.50	7,888.00	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	16,994.00	16,994.00	4,863.45	16,994.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			174,806.00	191,186.00	80,035.38	191,186.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	48,000.00	48,000.00	4,213.06	48,000.00	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	30,100.00	30,100.00	8,786.84	30,100.00	0.00	0.0%
Noncapitalized Equipment		4400	11,810.00	11,810.00	3,494.29	11,810.00	0.00	0.0%
Food		4700	12,000.00	12,000.00	2,287.92	12,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101,910.00	101,910.00	18,782.11	101,910.00	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	7,866.00	7,866.00	84.65	7,866.00	0.00	0.0%
Dues and Memberships		5300	21,044.00	21,044.00	15,397.07	21,044.00	0.00	0.0%
Insurance		5400-5450	5,370.00	5,370.00	4,961.50	5,370.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,660.00	27,660.00	13,002.94	27,660.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,340.00	20,340.00	2,990.26	20,340.00	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	329,030.00	329,030.00	35,981.23	329,030.00	0.00	0.0%
Communications		5900	18,149.00	18,149.00	7,748.29	18,149.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			429,459.00	429,459.00	80,165.94	429,459.00	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)
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	7,500.00	7,500.00	3,215.68	7,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,500.00	7,500.00	3,215.68	7,500.00	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	50,000.00	50,000.00	0.00	50,000.00	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)			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	-14,000.00	-14,000.00	0.00	-14,000.00	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			-14,000.00	-14,000.00	0.00	-14,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,290,799.00	1,306,158.00	429,495.68	1,306,158.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,008,000.00	5,008,000.00	1,350,000.00	5,008,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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			5,008,000.00	5,008,000.00	1,350,000.00	5,008,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			-5,008,000.00	-5,008,000.00	-1,350,000.00	-5,008,000.00	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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	118,384.00	129,696.00	246.00	129,696.00	0.00	0.0%
2) Federal Revenue		8100-8299	440,487.00	457,342.00	14,192.00	457,342.00	0.00	0.0%
3) Other State Revenue		8300-8599	176,986.00	208,452.00	102,208.58	208,452.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,765,046.00	1,814,744.00	779,968.00	1,814,744.00	0.00	0.0%
5) TOTAL, REVENUES			2,500,903.00	2,610,234.00	896,614.58	2,610,234.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,840.00	20,979.00	12,768.08	20,979.00	0.00	0.0%
2) Classified Salaries		2000-2999	70,545.00	75,167.00	26,153.00	75,167.00	0.00	0.0%
3) Employee Benefits		3000-3999	53,459.00	68,174.00	12,613.23	68,174.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,617.00	19,429.00	9,749.68	19,429.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,962,381.00	1,968,665.00	582,816.57	1,968,665.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,500.00	7,500.00	3,215.69	7,500.00	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	14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,135,342.00	2,173,914.00	647,316.25	2,173,914.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			365,561.00	436,320.00	249,298.33	436,320.00		
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	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			-600,000.00	-600,000.00	0.00	-600,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			-234,439.00	-163,680.00	249,298.33	-163,680.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,288,884.83	2,288,884.83		2,288,884.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,288,884.83	2,288,884.83		2,288,884.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,288,884.83	2,288,884.83		2,288,884.83		
2) Ending Balance, June 30 (E + F1e)			2,054,445.83	2,125,204.83		2,125,204.83		
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			2,054,445.83	2,125,204.83		2,125,204.83		
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	118,384.00	129,696.00	246.00	129,696.00	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			118,384.00	129,696.00	246.00	129,696.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	378,261.00	378,261.00	0.00	378,261.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,708.00	25,708.00	0.00	25,708.00	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	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	871.00	1,228.00	307.00	1,228.00	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	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	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	35,647.00	52,145.00	13,885.00	52,145.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			440,487.00	457,342.00	14,192.00	457,342.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	2,351.00	2,227.00	1,132.58	2,227.00	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	174,635.00	206,225.00	101,076.00	206,225.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			176,986.00	208,452.00	102,208.58	208,452.00	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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	432,169.00	401,155.00	0.00	401,155.00	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	1,332,877.00	1,413,589.00	779,968.00	1,413,589.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,765,046.00	1,814,744.00	779,968.00	1,814,744.00	0.00	0.0%
TOTAL, REVENUES			2,500,903.00	2,610,234.00	896,614.58	2,610,234.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,840.00	20,979.00	12,768.08	20,979.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
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			15,840.00	20,979.00	12,768.08	20,979.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	29,832.00	29,832.00	1,358.00	29,832.00	0.00	0.0%
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	40,713.00	45,335.00	24,795.00	45,335.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			70,545.00	75,167.00	26,153.00	75,167.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,466.00	46,603.00	2,041.85	46,603.00	0.00	0.0%
PERS		3201-3202	8,429.00	9,385.00	5,132.60	9,385.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,395.00	5,817.00	2,191.82	5,817.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,329.00	4,329.00	2,403.62	4,329.00	0.00	0.0%
Unemployment Insurance		3501-3502	67.00	71.00	19.71	71.00	0.00	0.0%
Workers' Compensation		3601-3602	1,773.00	1,969.00	823.63	1,969.00	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			53,459.00	68,174.00	12,613.23	68,174.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,067.00	2,067.00	0.00	2,067.00	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	3,500.00	4,420.00	919.93	4,420.00	0.00	0.0%
Noncapitalized Equipment		4400	6,050.00	11,104.00	6,991.75	11,104.00	0.00	0.0%
Food		4700	0.00	1,838.00	1,838.00	1,838.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,617.00	19,429.00	9,749.68	19,429.00	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	5,066.00	8,036.00	652.00	8,036.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,957,315.00	1,959,115.00	580,650.91	1,959,115.00	0.00	0.0%
Communications		5900	0.00	1,514.00	1,513.66	1,514.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,962,381.00	1,968,665.00	582,816.57	1,968,665.00	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)
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	7,500.00	7,500.00	3,215.69	7,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,500.00	7,500.00	3,215.69	7,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	14,000.00	14,000.00	0.00	14,000.00	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			14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
TOTAL, EXPENDITURES			2,135,342.00	2,173,914.00	647,316.25	2,173,914.00	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)
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	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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			600,000.00	600,000.00	0.00	600,000.00	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	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)			-600,000.00	-600,000.00	0.00	-600,000.00	0.00	0.0%

Resource	Description	2020-21 Projected Year Totals
6300	Lottery: Instructional Materials	4,342.78
6500	Special Education	436,060.94
6512	Special Ed: Mental Health Services	190,016.40
6546	Mental Health-Related Services	9,493.00
9010	Other Restricted Local	1,485,291.71
Total, Restricted Balance		<u>2,125,204.83</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	33,000.00	33,000.00	11,837.78	33,000.00	0.00	0.0%
5) TOTAL, REVENUES			33,000.00	33,000.00	11,837.78	33,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,000.00	33,000.00	11,837.78	33,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00		

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)			133,000.00	133,000.00	11,837.78	133,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,793,551.92	2,793,551.92		2,793,551.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,793,551.92	2,793,551.92		2,793,551.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,793,551.92	2,793,551.92		2,793,551.92		
2) Ending Balance, June 30 (E + F1e)			2,926,551.92	2,926,551.92		2,926,551.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,926,551.92	2,926,551.92		2,926,551.92		
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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	33,000.00	33,000.00	11,837.78	33,000.00	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%
TOTAL, OTHER LOCAL REVENUE			33,000.00	33,000.00	11,837.78	33,000.00	0.00	0.0%
TOTAL, REVENUES			33,000.00	33,000.00	11,837.78	33,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00	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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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)			100,000.00	100,000.00	0.00	100,000.00		

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)
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	900.00	900.00	1,939.20	900.00	0.00	0.0%
5) TOTAL, REVENUES			900.00	900.00	1,939.20	900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,942,921.00	5,835,821.00	1,582,206.10	5,835,821.00	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			5,942,921.00	5,835,821.00	1,582,206.10	5,835,821.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			-5,942,021.00	-5,834,921.00	-1,580,266.90	-5,834,921.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,508,000.00	5,508,000.00	1,350,000.00	5,508,000.00	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			5,508,000.00	5,508,000.00	1,350,000.00	5,508,000.00		

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)			-434,021.00	-326,921.00	-230,266.90	-326,921.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	382,207.11	382,207.11		382,207.11	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)								
			382,207.11	382,207.11		382,207.11		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			382,207.11	382,207.11		382,207.11		
2) Ending Balance, June 30 (E + F1e)								
			-51,813.89	55,286.11		55,286.11		
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	12,011.71		12,011.71		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	43,274.40	43,274.40		43,274.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	-95,088.29	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	900.00	900.00	1,939.20	900.00	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			900.00	900.00	1,939.20	900.00	0.00	0.0%
TOTAL, REVENUES			900.00	900.00	1,939.20	900.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	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	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,534,690.00	1,534,690.00	1,495,290.10	1,534,690.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,408,231.00	4,301,131.00	86,916.00	4,301,131.00	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			5,942,921.00	5,835,821.00	1,582,206.10	5,835,821.00	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			5,942,921.00	5,835,821.00	1,582,206.10	5,835,821.00		

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	5,508,000.00	5,508,000.00	1,350,000.00	5,508,000.00	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			5,508,000.00	5,508,000.00	1,350,000.00	5,508,000.00	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		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,508,000.00	5,508,000.00	1,350,000.00	5,508,000.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	43.52	43.52	43.52	43.52	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)	43.52	43.52	43.52	43.52	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)	43.52	43.52	43.52	43.52	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)						

Multi-Year Projection Assumptions Sheet
2020-21 2nd Interim

Spencer Valley Elementary

DESCRIPTION	Data in shaded areas noted for information only				
	SDCOE	FY 2020-21	FY 2021-22	FY 2022-23	
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)	
COLA - LCFF	Informational	0.00%	3.84%	1.28%	
COLA - DOF Estimated Statutory	Informational	2.31%	1.50%	2.98%	
COLA - SSC Estimated Statutory	Informational	0.00%	3.84%	1.28%	
COLA - Other Revenues Sources (Dist Input-Used In Calc)		0.00%	0.00%	0.00%	
California Consumer Price Index - (SSC Dartboard)	Used In Calc	1.57%	1.82%	2.12%	
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$150	\$150	\$150	
	Restricted	\$49	\$49	\$49	
Interest Rate Treasuries	Informational	1.48%	1.65%	1.90%	
Property Taxes (% increase)	(District Input)	0.00%	0.00%	0.00%	
Projected Budget Reduction (enter amt. as negative to show a reduction as part of the expenditures)	Unrestricted				
	Restricted				
State Aid 8011 (LCFF Calc.)	(District Input)		\$ 1,538,786	\$ 1,554,533	
EPA 8012 (LCFF Calc.)	(District Input)		\$ 53,989	\$ 37,713	
Average Daily Attendance (ADA) Projections	(District Input)	43.52	43.52	30.40	
	% Change		0.00%	-30.15%	
Salary Step & Column Percent Increases:					
Teachers	1100	(District Input)	2.00%	0.00%	
Certificated Pupil Support	1200	(District Input)	0.00%	0.00%	
Certificated Supervisor & Admin	1300	(District Input)	0.00%	0.00%	
Other Certificated	1900	(District Input)	0.00%	0.00%	
Instructional Aides	2100	(District Input)	2.00%	0.00%	
Classified Support	2200	(District Input)	2.00%	0.00%	
Classified Supervisor & Admin	2300	(District Input)	0.00%	0.00%	
Clerical, Technical, & Office Staff	2400	(District Input)	2.00%	0.00%	
Other Classified	2900	(District Input)	0.00%	0.00%	
Mgmt, Cert, & Classified Contract Increases:					
Management Increases		(District Input)	0.00%	0.00%	
Certificated Increases		(District Input)	0.00%	0.00%	
Classified Increases		(District Input)	0.00%	0.00%	
Benefits:					
STRS	3100-3102		15.92%	15.92%	
PERS	3200-3202		23.000%	23.00%	
Health & Welfare Increase (% increase)	3400-3402	(District Input)	10.00%	10.00%	
State Unemployment	3500-3502		0.05%	0.05%	
Workers' Comp (% increase)	3600-3602	(District Input)	0.00%	0.00%	
OPEB Allocated Costs (% increase)	**3711-3712	(District Input)	10.00%	0.00%	
OPEB Active Employee Costs (% increase)	3751-3752	(District Input)	10.00%	0.00%	
			Unrestricted	Restricted	Combined
FY 2020-21 General Fund Beginning Balances (District Input)		\$	6,044,718	\$ 2,288,885	\$ 8,333,602

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

*Use Adjustment Column on Revenue_Expense Detail tab to reconcile LCFF MYP amounts to LCFF Calculator amounts

**Roll up to 3701 and 3702

**Spencer Valley Elementary
Multi-Year Projections Summary Report
2020-21 2nd Interim**

DESCRIPTION	OBJECT CODE	FY 2020-21			FY 2021-22			FY 2022-23			
		Current (Base Year)			First Projected Year			Second Projected Year			
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
A	Beginning Balance as of July 1	\$6,044,718	\$2,288,885	\$8,333,602	\$1,466,238	\$2,125,205	\$3,591,442	\$1,918,518	\$2,422,225	\$4,340,743	
B	Revenues										
1	Revenue Limit Sources	8010-8099	1,596,546	129,696	1,726,242	1,596,994	129,696	1,726,690	1,596,465	129,696	1,726,161
2	Federal Revenues	8100-8299	0	457,342	457,342	0	457,342	457,342	0	457,342	457,342
3	Other State Revenues	8300-8599	8,232	208,452	216,684	7,943	208,357	216,300	5,975	207,715	213,690
4	Other Local Revenues	8600-8799	130,900	1,814,744	1,945,644	130,924	1,814,744	1,945,668	130,952	1,814,744	1,945,696
5	Total Revenues		1,735,678	2,610,234	4,345,912	1,735,861	2,610,139	4,346,000	1,733,392	2,609,497	4,342,888
Beginning Balance & Revenue (A+B5)			\$7,780,396	\$4,899,119	\$12,679,514	\$3,202,098	\$4,735,344	\$7,937,443	\$3,651,909	\$5,031,722	\$8,683,631
C	Expenditures										
1	Certificated Salaries	1000-1999	365,392	20,979	386,371	371,927	21,399	393,325	371,927	21,399	393,325
2	Classified Salaries	2000-2999	174,711	75,167	249,878	178,205	76,670	254,876	178,205	76,670	254,876
3	Employee Benefits	3000-3999	191,186	68,174	259,360	199,164	69,018	268,183	216,274	71,312	287,587
4	Books & Supplies	4000-4999	101,910	19,429	121,339	103,765	19,783	123,547	74,683	14,238	88,921
5	Services, Other Operating Exp	5000-5999	429,459	1,968,665	2,398,124	337,275	2,004,495	2,341,770	344,425	2,046,990	2,391,415
6	Capital Outlay	6000-6999	7,500	7,500	15,000	7,500	7,500	14,999	7,500	7,500	15,001
7	Other Outgo - exclude Direct Sup.	7100-7299	50,000	0	50,000	0	0	0	0	0	0
8	Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9	Direct Support/Indirect Costs	7300-7399	(14,000)	14,000	0	(14,255)	14,255	0	(14,557)	14,557	0
10	CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12	Total Expenditures:		\$1,306,158	\$2,173,914	\$3,480,072	\$1,183,581	\$2,213,119	\$3,396,700	\$1,178,457	\$2,252,667	\$3,431,124
D	Interfund Xfers/Other Sources										
1	Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2	Transfers Out	7610-7629	5,008,000	600,000	5,608,000	100,000	100,000	200,000	100,000	100,000	200,000
3	Sources	8930-8979	0	0	0	0	0	0	0	0	0
4	Uses	7630-7699	0	0	0	0	0	0	0	0	0
5	Contributions	8980-8999	0	0	0	0	0	0	0	0	0
E	Net Increase (Decrease) In Fund Balance		(\$4,578,480)	(\$163,680)	(\$4,742,160)	\$452,280	\$297,021	\$749,301	\$454,934	\$256,830	\$711,764
F	Ending Balance		\$1,466,238	\$2,125,205	\$3,591,442	\$1,918,518	\$2,422,225	\$4,340,743	\$2,373,452	\$2,679,055	\$5,052,507
1	Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2	Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3	Restricted	9740	0	2,125,205	2,125,205	0	2,422,225	2,422,225	0	2,679,055	2,679,055
4	Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5	Other Commitments	9760	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7	Reserve for Economic Uncertainties	9789	454,404	0	454,404	179,835	0	179,835	181,556	0	181,556
8	Unassigned/unappropriated Amount	9790	1,011,834	0	1,011,834	1,738,683	0	1,738,683	2,191,896	0	2,191,896
G	Components of Ending Fund Balance Total		\$1,466,238	\$2,125,205	\$3,591,442	\$1,918,518	\$2,422,225	\$4,340,743	\$2,373,452	\$2,679,055	\$5,052,507
		5% Calculated Reserve, or \$50,000 (greater of the two)									
Reserve Percentage Level for this district:		5.00%			<u>Total Reserves</u>		<u>5% Calculated</u>		<u>Difference*</u>		
FY 2020-21 ADA Input Sheet (District):		43.52			FY 2020-21 Bud	\$454,404	\$454,404	\$0			
					FY 2021-22 Proj	\$179,835	\$179,835	\$0			
					FY 2022-23 Proj	\$181,556	\$181,556	\$0			
FY 2021-22 Unappropriated Amount is:		Positive									
FY 2022-23 Unappropriated Amount is:		Positive									

LCFF Calculator Universal Assumptions						
Spencer Valley Elementary (68403) - 20-21 S				2/8/21		
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:						
COLA & Augmentation	3.26%	0.00%	3.84%	2.98%	3.05%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	337,369	337,369	350,326	253,555	261,288	-
Grade Span Adjustment	21,539	21,539	22,373	12,212	12,583	-
Supplemental Grant	31,584	32,847	33,506	24,919	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
Total Target	390,492	391,755	406,205	290,686	273,871	-
Transition Components:						
Target	\$ 390,492	\$ 391,755	\$ 406,205	\$ 290,686	\$ 273,871	\$ -
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	1,621,552	1,621,552	1,621,552	1,535,888	1,535,888	1,337,400
Remaining Need after Gap (informational only)						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	1,206,054	1,204,791	1,190,341	1,304,215	1,321,030	1,591,089
Total LCFF Entitlement	\$ 1,596,546	\$ 1,596,546	\$ 1,596,546	\$ 1,594,901	\$ 1,594,901	\$ 1,591,089
Components of LCFF By Object Code						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 1,546,725	\$ 1,488,689	\$ 1,538,786	\$ 1,554,533	\$ 1,557,188	\$ 1,591,089
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	45,712	103,638	53,989	37,713	37,713	-
Local Revenue Sources:						
8021 to 8089 - Property Taxes	232,956	239,186	239,186	239,186	-	-
8096 - In-Lieu of Property Taxes	(228,847)	(234,967)	(235,415)	(236,531)	-	-
Property Taxes net of in-lieu	4,109	4,219	3,771	2,655	-	-
TOTAL FUNDING	\$ 1,596,546	\$ 1,596,546	\$ 1,596,546	\$ 1,594,901	\$ 1,594,901	\$ 1,591,089
Basic Aid Status						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,596,546	\$ 1,596,546	\$ 1,596,546	\$ 1,594,901	\$ 1,594,901	\$ 1,591,089
EPA Details						
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 45,712	\$ 103,638	\$ 53,989	\$ 37,713	\$ 37,713	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	45,712	103,638	53,989	37,713	37,713	-
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	597	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	45	32	32	32	-	-
COE Enrollment	-	-	-	-	-	-
Total Enrollment	45	32	32	32	-	-
Unduplicated Pupil Count	19	15	15	15	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	19	15	15	15	-	-
Rolling %, Supplemental Grant	44.0000%	45.7600%	44.9500%	46.8800%	0.0000%	0.0000%
Rolling %, Concentration Grant	44.0000%	45.7600%	44.9500%	46.8800%	0.0000%	0.0000%
FUNDED ADA						
Adjusted Base Grant ADA	Current Year	Current Year	Prior Year	Current Year	Prior Year	Current Year
Grades TK-3	26.89	26.89	26.89	14.25	14.25	-

LCFF Calculator Universal Assumptions						
Spencer Valley Elementary (68403) - 20-21 S				2/8/21		
Grades 4-6	15.56	15.56	15.56	11.40	11.40	-
Grades 7-8	1.07	1.07	1.07	4.75	4.75	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	43.52	43.52	43.52	30.40	30.40	-
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	43.52	43.52	43.52	30.40	30.40	0.00
ACTUAL ADA (Current Year Only)						
Grades TK-3	26.89	26.89	14.25	14.25	-	-
Grades 4-6	15.56	15.56	11.40	11.40	-	-
Grades 7-8	1.07	1.07	4.75	4.75	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	43.52	43.52	30.40	30.40	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	13.12	-	30.40	-

LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentrati \$	31,584 \$	32,847 \$	33,506 \$	24,919 \$	- \$	-
Current year Percentage to Increase or Improve Servic	2.02%	2.10%	2.14%	1.59%	0.00%	0.00%

SPENCER VALLEY ELEMENTARY

2020-21 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
3/1/21	JANUARY	68403	03600	N. Azzam

District's authorizing signature _____

		CHARTER		BEGINNING BALANCE:	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2020-21 SECOND INTERIM	
LCFF SOURCES																			
1.1	S	8011		LCFF	\$ 223,322	\$ 223,322	\$ 223,322	\$ 223,322	\$ -	\$ -	\$ 89,329	\$ 101,231	\$ 101,231	\$ 101,231	\$ 101,231	\$ 101,149	\$ 1,488,689	\$ 1,488,689	
1.2	S	8021-8046		Property Taxes	\$ 460	\$ 3,284	\$ 2,895	\$ 4,647	\$ 13,927	\$ 75,648	\$ 33,541	\$ 5,980	\$ 5,980	\$ 61,519	\$ 27,506	\$ 3,799	\$ 239,186	\$ 239,186	
1.3	S	8012		EPA	\$ -	\$ -	\$ 25,910	\$ -	\$ -	\$ 25,909	\$ -	\$ -	\$ 25,910	\$ -	\$ -	\$ 25,910	\$ 103,638	\$ 103,638	
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,797)	\$ (16,448)	\$ (16,448)	\$ (16,448)	\$ (16,448)	\$ (84,588)	\$ (234,967)	
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ 6,539	\$ -	\$ (6,293)	\$ -	\$ 4,279	\$ -	\$ -	\$ -	\$ 32,123	\$ -	\$ 93,048	\$ 129,696	\$ 129,696	
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		8000-8099		TOTAL LCFF SOURCES	\$ 223,782	\$ 233,145	\$ 252,127	\$ 221,676	\$ 13,927	\$ 105,836	\$ 122,870	\$ 88,413	\$ 116,672	\$ 178,425	\$ 112,290	\$ 207,457	\$ 1,876,621	\$ 1,726,242	
FEDERAL REVENUE																			
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,969	
2.3	S/A	8285	9068	Assets - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307	\$ -	\$ 307	\$ -	\$ -	\$ 307	\$ 921	\$ 1,228	
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.7	A	Multiple		Other Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,753	\$ -	\$ -	\$ -	\$ 12,753	\$ 38,260	
2.8	M	Multiple	LLMF	Other Federal (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ 13,425	\$ -	\$ -	\$ 460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,885	\$ 13,885	
		8100-8299		TOTAL FEDERAL REVENUE	\$ -	\$ -	\$ 13,425	\$ -	\$ -	\$ 460	\$ 307	\$ -	\$ 13,060	\$ -	\$ -	\$ 307	\$ 27,559	\$ 457,342	
OTHER STATE REVENUE																			
3.1	S	8311	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.2	M	8311-8319		PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,400	
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ (253)	\$ -	\$ -	\$ 3,340	\$ -	\$ -	\$ 2,261	\$ -	\$ 2,261	\$ 7,609	\$ 9,044	
3.5	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,269	\$ 43,269	\$ 43,269	
3.6	A	Multiple		Other State	\$ -	\$ -	\$ 17,934	\$ 79,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,466	\$ (8,092)	\$ 12,621	\$ 115,742	\$ 159,643	
3.7	M	Multiple	LLMF	Other Local (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ 3,228	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,328	\$ 3,328	
		8300-8599		TOTAL OTHER STATE REVENUE	\$ -	\$ -	\$ 21,162	\$ 79,662	\$ 1,400	\$ -	\$ 3,340	\$ -	\$ -	\$ 15,727	\$ (8,092)	\$ 58,151	\$ 171,348	\$ 216,684	
OTHER LOCAL REVENUE																			
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 68,807	\$ 72,227	\$ 126,931	\$ 126,931	\$ 126,931	\$ 126,931	\$ 126,931	\$ 96,124	\$ 96,124	\$ 96,124	\$ 96,124	\$ 96,124	\$ 1,256,309	\$ 1,413,589	
4.2	A	Multiple		Other Local	\$ 70	\$ -	\$ 119	\$ 17,460	\$ 8,844	\$ 35	\$ 9,787	\$ 881	\$ 149,150	\$ 18,108	\$ 5,450	\$ 56,242	\$ 266,145	\$ 532,055	
		8600-8799		TOTAL OTHER LOCAL REVENUE	\$ 68,877	\$ 72,227	\$ 127,050	\$ 144,391	\$ 135,775	\$ 126,966	\$ 136,718	\$ 97,005	\$ 245,274	\$ 114,232	\$ 101,574	\$ 152,366	\$ 1,522,454	\$ 1,945,644	
OTHER FINANCING SOURCES																			
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		8900-8998		TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		8000-8998		TOTAL REVENUE	\$ 292,658	\$ 305,372	\$ 413,764	\$ 445,728	\$ 151,102	\$ 233,262	\$ 263,235	\$ 185,418	\$ 375,007	\$ 308,384	\$ 205,771	\$ 418,281	\$ 3,597,982	\$ 4,345,912	
SALARIES & BENEFITS																			
6.1	A	1000-1999		Certificated	\$ 10,848	\$ 15,228	\$ 34,217	\$ 34,752	\$ 34,065	\$ 29,353	\$ 23,547	\$ 35,906	\$ 36,286	\$ 38,552	\$ 33,783	\$ 35,702	\$ 362,239	\$ 386,371	
6.2	A	2000-2999		Classified	\$ 10,868	\$ 15,029	\$ 15,796	\$ 15,382	\$ 16,336	\$ 15,450	\$ 15,347	\$ 20,684	\$ 20,997	\$ 22,953	\$ 22,515	\$ 22,405	\$ 213,763	\$ 249,878	
6.3	A	3000-3999		Benefits	\$ 6,071	\$ 7,746	\$ 16,226	\$ 21,545	\$ 16,018	\$ 16,452	\$ 8,590	\$ 18,881	\$ 18,946	\$ 19,804	\$ 23,717	\$ 19,208	\$ 193,205	\$ 259,360	
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,269	\$ 43,269	\$ 43,269	
6.5	M	1000-3999	LLMF	Salaries & Benefits (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		1000-3999		TOTAL SALARIES & BENEFITS	\$ 27,786	\$ 38,003	\$ 66,239	\$ 71,680	\$ 66,419	\$ 61,255	\$ 47,484	\$ 75,471	\$ 76,230	\$ 81,309	\$ 80,015	\$ 120,585	\$ 812,475	\$ 938,878	
OTHER EXPENDITURES																			
7.1	A	4000-4999		Supplies	\$ 407	\$ 3,554	\$ 14,555	\$ 3,258	\$ 3,622	\$ 1,933	\$ 1,203	\$ 6,493	\$ 9,005	\$ 3,792	\$ 3,876	\$ 10,078	\$ 61,776	\$ 121,339	
7.2	A	5500-5599		Utilities	\$ 354	\$ 1,559	\$ 2,716	\$ 1,401	\$ 1,009	\$ 1,094	\$ 4,871	\$ 2,215	\$ 2,636	\$ 1,761	\$ 1,786	\$ 1,887	\$ 23,289	\$ 27,660	
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$ 2,167	\$ 6,663	\$ 19,212	\$ 16,631	\$ 301,698	\$ 9,157	\$ 294,452	\$ 36,957	\$ 135,176	\$ 128,169	\$ 308,826	\$ 369,798	\$ 1,628,907	\$ 2,370,464	
7.4	A	6000-6999		Capital	\$ 6,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (872)	\$ -	\$ -	\$ -	\$ (12,698)	\$ (7,138)	\$ 15,000	
7.5	O	7200-7299		Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	\$ -	\$ 500,000	\$ 500,000	\$ 350,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 3,758,000	\$ 5,608,000	\$ 5,608,000	
7.7	M	4000-7999	LLMF	Other Expenditures (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



SPENCER VALLEY ELEMENTARY

2020-21 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
3/1/21	JANUARY	68403	03600	N. Azzam

District's authorizing signature _____

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2020-21 SECOND INTERIM
CHART 1	BEGINNING BALANCE:	\$ 7,560,475	\$ 8,030,807	\$ 8,123,055	\$ 8,012,136	\$ 8,164,718	\$ 8,210,653	\$ 8,093,771	\$ 8,008,974	\$ 7,469,530	\$ 7,459,658	\$ 7,391,179	\$ 7,040,616	\$ 7,314,834	\$ 8,192,463
4000-7998	TOTAL OTHER EXPENDITURES	\$ 9,359	\$ 511,776	\$ 536,483	\$ 371,290	\$ 306,329	\$ 12,183	\$ 300,525	\$ 544,793	\$ 146,818	\$ 133,723	\$ 314,488	\$ 4,127,066	\$ 7,314,834	\$ 8,192,463
1000-7998	TOTAL EXPENDITURES	\$ 37,145	\$ 549,780	\$ 602,722	\$ 442,969	\$ 372,748	\$ 73,439	\$ 348,009	\$ 620,264	\$ 223,047	\$ 215,032	\$ 394,503	\$ 4,247,651	\$ 8,127,309	\$ 9,131,341

ASSETS		Beginning Bal												Ending Balance		
8.1 NP	9111-9199	Other Cash Equivalents	\$ (10,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,000)
8.2 NP	9200-9299	Receivables (Excl. Deferrals)	\$ (767,301)	\$ (257,121)	\$ 273,012	\$ 505,242	\$ 152,785	\$ 76,738	\$ 17,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,052
8.3 NP	9300-9319	Temporary Loans / Due From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.4 NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.5 M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ (257,121)	\$ 257,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (104,598)	\$ (161,831)	\$ (161,831)	\$ (161,831)	\$ (197,273)	\$ (787,364)	
9111-9499	TOTAL ASSETS (excluding cash 9110)		\$ (1,034,422)	\$ -	\$ 273,012	\$ 505,242	\$ 152,785	\$ 76,738	\$ 17,698	\$ -	\$ (104,598)	\$ (161,831)	\$ (161,831)	\$ (161,831)	\$ (197,273)	\$ (796,312)

CURRENT LIABILITIES		Beginning Bal												Ending Balance		
9.1 NP	9500-9599	Payables	\$ 140,628	\$ 9,096	\$ (57,890)	\$ (80,420)	\$ (9,730)	\$ 290,985	\$ (292,665)	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162
9.2 NP	9650-9659	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9.3 M	95XX	Deferrals (EPA Recover)	\$ 20,667	\$ (20,667)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9500-9659	TOTAL CURRENT LIABILITIES		\$ 161,295	\$ (11,571)	\$ (57,890)	\$ (80,420)	\$ (9,730)	\$ 290,985	\$ (292,665)	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162

OTHER ACTIVITY														Ending Balance	
10.1 NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2 NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.3 NP	7999	Expense Suspense	\$ (50,733)	\$ 24,419	\$ 19,204	\$ 7,109	\$ (128)	\$ (965)	\$ 1,093	\$ -	\$ -	\$ -	\$ -	\$ -	
10.4 NP	8999	Revenue Suspense	\$ 273,032	\$ 96,260	\$ (369,192)	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.5 NP	9910	Payroll Suspense	\$ 4,091	\$ 855	\$ 3,204	\$ (242)	\$ (13)	\$ (772)	\$ (1,274)	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6 NP	Multiple	Treasury Reconciling Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9111-9499	TOTAL OTHER ACTIVITY		\$ 226,390	\$ 121,534	\$ (346,784)	\$ 6,768	\$ (142)	\$ (1,737)	\$ (181)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,848

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 7,930,807	\$ 8,023,055	\$ 7,912,136	\$ 8,064,718	\$ 8,310,653	\$ 8,093,771	\$ 8,008,974	\$ 7,469,530	\$ 7,459,658	\$ 7,391,179	\$ 7,040,616	\$ 3,013,973	\$ 2,140,846
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BORROWING ACTIVITY		Beginning Bal												Ending Balance	
11.1 M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.2 M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11.3 M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11.4 M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11.5 M	9600-9619	Temporary Loans / Due To	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11.6 M	9629-9649	Other Liabilities (Excluding TRANS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL BORROWING ACTIVITY		\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ (773,127)													\$ (773,127)
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ENDING CASH BALANCE 9110	\$ 8,030,807	\$ 8,123,055	\$ 8,012,136	\$ 8,164,718	\$ 8,210,653	\$ 8,093,771	\$ 8,008,974	\$ 7,469,530	\$ 7,459,658	\$ 7,391,179	\$ 7,040,616	\$ 3,013,973	\$ 3,013,973
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SPENCER VALLEY ELEMENTARY

2021-22 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
2/9/21	JANUARY	68403	03600	N. Azzam

District's authorizing signature _____

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 MYP SY1
LCFF SOURCES															
BEGINNING BALANCE:		\$ 3,013,973	\$ 3,007,762	\$ 3,086,938	\$ 3,783,758	\$ 4,281,251	\$ 4,112,649	\$ 4,379,278	\$ 4,119,777	\$ 4,080,960	\$ 4,097,661	\$ 3,998,986	\$ 3,654,301		
1.1	S 8011	LCFF	\$ 230,818	\$ 230,818	\$ 230,818	\$ 230,818	\$ -	\$ -	\$ 92,327	\$ 104,637	\$ 104,637	\$ 104,637	\$ 104,637	\$ 1,538,786	\$ 1,538,786
1.2	S 8021-8046	Property Taxes	\$ 837	\$ 4,760	\$ 741	\$ 3,301	\$ 9,352	\$ 76,731	\$ 36,500	\$ 5,980	\$ 5,980	\$ 61,519	\$ 27,506	\$ 5,980	\$ 239,186
1.3	S 8012	EPA	\$ -	\$ -	\$ 13,497	\$ -	\$ -	\$ 13,497	\$ -	\$ -	\$ 13,497	\$ -	\$ -	\$ 13,497	\$ 53,989
1.4	S 8047	RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.5	S 8096	Charter In Lieu Taxes	\$ -	\$ (14,098)	\$ (28,196)	\$ (18,797)	\$ (18,797)	\$ (18,797)	\$ (18,797)	\$ (18,797)	\$ (16,448)	\$ (16,448)	\$ (16,448)	\$ (202,072)	\$ (234,967)
1.6	S 8097	Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 32,424	\$ -	\$ -	\$ -	\$ 32,424	\$ -	\$ -	\$ 32,424	\$ 129,696
1.7	A Multiple	Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8099 TOTAL LCFF SOURCES		\$ 231,655	\$ 221,480	\$ 216,861	\$ 215,321	\$ 22,979	\$ 71,431	\$ 110,030	\$ 91,820	\$ 140,091	\$ 149,708	\$ 115,696	\$ 140,091	\$ 1,727,161	\$ 1,726,690
FEDERAL REVENUE															
2.1	A 8110	Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S 8181&8182	Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,969
2.3	S/A 8285 9068	Assets - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.4	S 8290 3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5	S 8290 4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ 307	\$ -	\$ -	\$ 307	\$ -	\$ -	\$ 307	\$ -	\$ 307	\$ 1,228	\$ 1,228
2.6	S 8290 4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.7	A Multiple	Other Federal	\$ -	\$ -	\$ -	\$ 17,382	\$ -	\$ 17,382	\$ -	\$ -	\$ 17,382	\$ -	\$ -	\$ 52,145	\$ 52,145
8100-8299 TOTAL FEDERAL REVENUE		\$ -	\$ -	\$ 307	\$ 17,382	\$ -	\$ 17,689	\$ -	\$ -	\$ 17,689	\$ -	\$ -	\$ 307	\$ 53,373	\$ 457,342
OTHER STATE REVENUE															
3.1	S 8311-8319 6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.2	M 8311-8319	PA Recomputations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S 8550	Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,400
3.4	S 8560	Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,138	\$ -	\$ -	\$ 2,138	\$ -	\$ 2,138	\$ 6,413	\$ 8,550
3.5	O 8590 7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,269	\$ 43,269	\$ 43,269
3.6	A Multiple	Other State	\$ -	\$ -	\$ -	\$ 3,765	\$ -	\$ 33,583	\$ 62,634	\$ -	\$ 13,756	\$ (8,267)	\$ 12,892	\$ 118,363	\$ 163,081
8300-8599 TOTAL OTHER STATE REVENUE		\$ -	\$ -	\$ -	\$ 3,765	\$ 1,400	\$ 33,583	\$ 64,771	\$ -	\$ -	\$ 15,893	\$ (8,267)	\$ 58,299	\$ 169,444	\$ 216,300
OTHER LOCAL REVENUE															
4.1	S 8792 SPED	PA Special Education - Pass Through	\$ 212,038	\$ 212,038	\$ 212,038	\$ 212,038	\$ -	\$ 84,815	\$ 96,124	\$ 96,124	\$ 96,124	\$ 96,124	\$ 96,124	\$ 1,413,589	\$ 1,413,589
4.2	A Multiple	Other Local	\$ 12	\$ 732	\$ 7,805	\$ 13,344	\$ 25,316	\$ 8,866	\$ 52,313	\$ 881	\$ 149,157	\$ 18,109	\$ 5,450	\$ 56,244	\$ 338,228
8600-8799 TOTAL OTHER LOCAL REVENUE		\$ 212,051	\$ 212,770	\$ 219,843	\$ 225,383	\$ 25,316	\$ 8,866	\$ 137,128	\$ 97,005	\$ 245,281	\$ 114,233	\$ 101,574	\$ 152,368	\$ 1,751,817	\$ 1,945,668
OTHER FINANCING SOURCES															
5.1	A 8900-8998	Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8900-8998 TOTAL OTHER FINANCING SOURCES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8998 TOTAL REVENUE		\$ 443,706	\$ 434,250	\$ 437,011	\$ 461,850	\$ 49,695	\$ 131,568	\$ 311,929	\$ 188,825	\$ 403,060	\$ 279,834	\$ 209,004	\$ 351,065	\$ 3,701,796	\$ 4,346,000
SALARIES & BENEFITS															
6.1	A 1000-1999	Certificated	\$ 11,048	\$ 14,031	\$ 36,116	\$ 36,797	\$ 36,133	\$ 36,564	\$ 37,458	\$ 36,552	\$ 36,939	\$ 39,246	\$ 34,391	\$ 36,345	\$ 391,618
6.2	A 2000-2999	Classified	\$ 14,523	\$ 15,798	\$ 23,706	\$ 22,107	\$ 21,660	\$ 25,439	\$ 16,776	\$ 21,097	\$ 21,417	\$ 23,413	\$ 22,965	\$ 22,853	\$ 251,754
6.3	A 3000-3999	Benefits	\$ 6,103	\$ 7,062	\$ 19,174	\$ 24,816	\$ 19,066	\$ 19,420	\$ 23,625	\$ 19,524	\$ 19,590	\$ 20,478	\$ 24,524	\$ 19,861	\$ 223,242
6.4	O 3101-3112 7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,269	\$ 43,269	\$ 43,269
1000-3999 TOTAL SALARIES & BENEFITS		\$ 31,674	\$ 36,891	\$ 78,996	\$ 83,719	\$ 76,858	\$ 81,422	\$ 77,858	\$ 77,173	\$ 77,947	\$ 83,136	\$ 81,880	\$ 122,329	\$ 909,883	\$ 959,653
OTHER EXPENDITURES															
7.1	A 4000-4999	Supplies	\$ 4,877	\$ 23,090	\$ 36,688	\$ 5,222	\$ 6,498	\$ 4,070	\$ 8,648	\$ 6,611	\$ 9,169	\$ 3,861	\$ 3,947	\$ 10,262	\$ 122,941
7.2	A 5500-5599	Utilities	\$ 541	\$ 1,314	\$ 2,022	\$ 1,609	\$ 1,578	\$ 4,603	\$ 5,078	\$ 2,255	\$ 2,684	\$ 1,793	\$ 1,818	\$ 1,922	\$ 27,218
7.3	A 5000-5999	Other Services (Excl. Utilities)	\$ 69,095	\$ 61,733	\$ 30,757	\$ 22,795	\$ 237,961	\$ 178,279	\$ 479,975	\$ 36,070	\$ 131,934	\$ 125,095	\$ 301,419	\$ 360,929	\$ 2,036,042
7.4	A 6000-6999	Capital	\$ 3,191	\$ 8,297	\$ -	\$ 12,843	\$ -	\$ 534	\$ (128)	\$ (872)	\$ -	\$ -	\$ (12,697)	\$ 11,168	\$ 14,999
7.5	O 7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A 7000-7998	Transfers Out, Other Uses & Outgo	\$ -	\$ -	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,667	\$ 200,000
4000-7998 TOTAL OTHER EXPENDITURES		\$ 77,704	\$ 94,434	\$ 69,600	\$ 42,469	\$ 246,036	\$ 187,486	\$ 493,572	\$ 44,065	\$ 143,787	\$ 130,749	\$ 307,184	\$ 415,082	\$ 2,252,169	\$ 2,680,317
1000-7998 TOTAL EXPENDITURES		\$ 109,377	\$ 131,325	\$ 148,596	\$ 126,188	\$ 322,895	\$ 268,908	\$ 571,430	\$ 121,238	\$ 221,734	\$ 213,886	\$ 389,064	\$ 537,411	\$ 3,162,052	\$ 3,639,970



SPENCER VALLEY ELEMENTARY

2021-22 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
2/9/21	JANUARY	68403	03600	N. Azzam

District's authorizing signature _____

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 MYP SY1
BEGINNING BALANCE:	\$ 3,013,973	\$ 3,007,762	\$ 3,086,938	\$ 3,783,758	\$ 4,281,251	\$ 4,112,649	\$ 4,379,278	\$ 4,119,777	\$ 4,080,960	\$ 4,097,661	\$ 3,998,986	\$ 3,654,301		

ASSETS		Beginning Bal												Ending Balance		
8.1 NP	9111-9199	Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.2 NP	9200-9299	Receivables	\$ (691,099)	\$ (152,233)	\$ 439,363	\$ -	\$ -	\$ 403,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.3 NP	9300-9319	Temporary Loans / Due From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4 NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.5 M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ (765,401)	\$ 197,273	\$ 161,831	\$ 161,831	\$ 161,831	\$ 104,598	\$ -	\$ (106,404)	\$ (164,624)	\$ (164,624)	\$ (164,624)	\$ (200,762)	\$ (779,075)	
9111-9499		TOTAL ASSETS (excluding cash 9110)	\$ (1,456,500)	\$ 45,040	\$ 161,831	\$ 601,194	\$ 161,831	\$ 104,598	\$ 403,969	\$ -	\$ (106,404)	\$ (164,624)	\$ (164,624)	\$ (164,624)	\$ (200,762)	\$ (779,075)

CURRENT LIABILITIES		Beginning Bal												Ending Balance		
9.1 NP	9500-9599	Payables	\$ 963,949	\$ (385,579)	\$ (385,579)	\$ (192,790)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
9.2 NP	9650-9659	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9659		TOTAL CURRENT LIABILITIES	\$ 963,949	\$ (385,579)	\$ (385,579)	\$ (192,790)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)

OTHER ACTIVITY		Beginning Bal												Ending Balance		
10.1 NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2 NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3 NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.4 NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5 NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.6 NP	Multiple	Treasury Reconciling Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9111-9499		TOTAL OTHER ACTIVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 3,007,762	\$ 3,086,938	\$ 3,783,758	\$ 4,281,251	\$ 4,112,649	\$ 4,379,278	\$ 4,119,777	\$ 4,080,960	\$ 4,097,661	\$ 3,998,986	\$ 3,654,301	\$ 3,267,193	\$ 2,774,642
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BORROWING ACTIVITY		Beginning Bal												Ending Balance		
11.1 M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2 M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3 M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4 M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5 M	9600-9619	Temporary Loans / Due To	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.6 M	9629-9649	Other Liabilities (Excluding TRANS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL BORROWING ACTIVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ (492,552)												\$ (492,552)
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ENDING CASH BALANCE	9110	\$ 3,007,762	\$ 3,086,938	\$ 3,783,758	\$ 4,281,251	\$ 4,112,649	\$ 4,379,278	\$ 4,119,777	\$ 4,080,960	\$ 4,097,661	\$ 3,998,986	\$ 3,654,301	\$ 3,267,193	\$ 3,267,193
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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	43.52	43.52		
Charter School	0.00	0.00		
Total ADA	43.52	43.52	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	43.52	43.52		
Charter School				
Total ADA	43.52	43.52	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	38.00	30.40		
Charter School				
Total ADA	38.00	30.40	-20.0%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Small rural school district. The variance can change significantly with the gain or loss of one family. COVID-19 related loss of students.

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	32	32		
Charter School				
Total Enrollment	32	32	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	38	32		
Charter School				
Total Enrollment	38	32	-15.8%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	38	32		
Charter School				
Total Enrollment	38	32	-15.8%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Small rural school district. The variance ccan change significantly with the gain or loss of one family. COVID-19 related loss of students.

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	36	38	
Charter School			
Total ADA/Enrollment	36	38	94.7%
Second Prior Year (2018-19)			
District Regular	39	41	
Charter School			
Total ADA/Enrollment	39	41	95.1%
First Prior Year (2019-20)			
District Regular	44	45	
Charter School	0		
Total ADA/Enrollment	44	45	97.8%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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	44	32		
Charter School	0			
Total ADA/Enrollment	44	32	137.5%	Not Met
1st Subsequent Year (2021-22)				
District Regular		32		
Charter School				
Total ADA/Enrollment	0	32	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular		32		
Charter School				
Total ADA/Enrollment	0	32	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)

Small rural school district. The variance can change significantly with the gain or loss of one family. COVID-19 related loss of students.

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)	1,834,410.00	1,831,513.00	-0.2%	Met
1st Subsequent Year (2021-22)	1,834,901.00	1,831,961.00	-0.2%	Met
2nd Subsequent Year (2022-23)	1,834,672.00	1,831,432.00	-0.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has 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)

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)	471,073.46	689,397.01	68.3%
Second Prior Year (2018-19)	628,605.67	883,454.73	71.2%
First Prior Year (2019-20)	644,492.89	904,193.58	71.3%
Historical Average Ratio:			70.3%

	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):	65.3% to 75.3%	65.3% to 75.3%	65.3% to 75.3%

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)	731,289.00	1,306,158.00	56.0%	Not Met
1st Subsequent Year (2021-22)	749,296.00	1,183,581.00	63.3%	Not Met
2nd Subsequent Year (2022-23)	766,406.00	1,178,457.00	65.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Total budgeted expenditures are high due to budgeted legal costs to protect district in case of litigation (Obj 5800501, 5800555)

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)	457,302.00	457,342.00	0.0%	No
1st Subsequent Year (2021-22)	443,417.00	457,342.00	3.1%	No
2nd Subsequent Year (2022-23)	443,417.00	457,342.00	3.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	200,400.00	216,684.00	8.1%	Yes
1st Subsequent Year (2021-22)	197,072.00	216,300.00	9.8%	Yes
2nd Subsequent Year (2022-23)	195,974.00	213,690.00	9.0%	Yes

Explanation:
(required if Yes)

Change primarily due to increased Special Education Mental Health Funding (\$15,900) per Nov 2020 updated SELPA funding profile

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	1,895,946.00	1,945,644.00	2.6%	No
1st Subsequent Year (2021-22)	1,895,967.00	1,945,668.00	2.6%	No
2nd Subsequent Year (2022-23)	1,895,991.00	1,945,696.00	2.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	118,441.00	121,339.00	2.4%	No
1st Subsequent Year (2021-22)	120,324.00	123,548.00	2.7%	No
2nd Subsequent Year (2022-23)	107,313.00	88,921.00	-17.1%	Yes

Explanation:
(required if Yes)

Reduction due to projected decrease in ADA in 2022-23 correlating to decreased expenditures in Books & Supplies

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	2,400,982.00	2,398,124.00	-0.1%	No
1st Subsequent Year (2021-22)	2,339,157.00	2,341,770.00	0.1%	No
2nd Subsequent Year (2022-23)	2,382,900.00	2,391,415.00	0.4%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	2,553,648.00	2,619,670.00	2.6%	Met
1st Subsequent Year (2021-22)	2,536,456.00	2,619,310.00	3.3%	Met
2nd Subsequent Year (2022-23)	2,535,382.00	2,616,728.00	3.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	2,519,423.00	2,519,463.00	0.0%	Met
1st Subsequent Year (2021-22)	2,459,481.00	2,465,318.00	0.2%	Met
2nd Subsequent Year (2022-23)	2,490,213.00	2,480,336.00	-0.4%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	271,024.23	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.1%	53.3%	65.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.4%	17.8%	21.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	-4,578,480.00	6,314,158.00	72.5%	Not Met
1st Subsequent Year (2021-22)	452,280.00	1,283,581.00	N/A	Met
2nd Subsequent Year (2022-23)	454,935.00	1,278,457.00	N/A	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)

Deficit spending in current year due to construction of an annex to house a preschool, kindergarten & after school homework center, and child nutrition facility.

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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2020-21)		3,591,442.40	Met
1st Subsequent Year (2021-22)		4,340,741.40	Met
2nd Subsequent Year (2022-23)		5,052,507.40	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		Status
	(Form CASH, Line F, June Column)		
Current Year (2020-21)		3,013,973.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	44	44	30
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	9,088,072.00	3,596,701.00	3,631,123.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,088,072.00	3,596,701.00	3,631,123.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	454,403.60	179,835.05	181,556.15
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)	454,403.60	179,835.05	181,556.15

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	454,404.00	179,835.00	181,556.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,011,833.57	1,738,682.57	2,191,896.57
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,466,237.57	1,918,517.57	2,373,452.57
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.13%	53.34%	65.36%
District's Reserve Standard (Section 10B, Line 7):	454,403.60	179,835.05	181,556.15
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)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	5,608,000.00	5,608,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	200,000.00	200,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	200,000.00	200,000.00	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. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	0	0100 GF	0	13,758

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				13,758

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	13,758	12,136	12,136	12,136

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	13,758	12,136	12,136	12,136
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	52,423.00	42,215.00
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	52,423.00	42,215.00
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.		

Data must be entered.

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	8,100.00	6,523.00
1st Subsequent Year (2021-22)	8,100.00	6,523.00
2nd Subsequent Year (2022-23)	8,100.00	6,523.00
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)	0.00	7,888.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	0.00	9,465.00
1st Subsequent Year (2021-22)	17,310.00	13,939.00
2nd Subsequent Year (2022-23)	18,175.00	14,636.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	0	1
1st Subsequent Year (2021-22)	1	1
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	4.0	4.0	4.0	4.0

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)?

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

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

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

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

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	4.0	4.0	4.0	4.0

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	1.0	1.0	1.0	1.0

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)

Superintendent retired 12/31/2020. Interim Superintendent in place through June 30, 2021. Hiring to take place in Spring 2021.

End of School District Second Interim Criteria and Standards Review
