

# Biggs Unified School District

300 B STREET, BIGGS, CALIFORNIA 95917  
(530)868-1281

Doug Kaelin  
Superintendent

## Budget Narrative

20/21 First Interim Budget Projected ending Fund Balance MYP	\$2,536,758
19/20 Unaudited Actuals Ending Balance	\$2,033,707
Estimated change in fund balance from 19-20 to 20-21	\$503,051

### REVENUE

1<sup>st</sup> Interim net change from 20/21 45 Day Revise-Restricted      increase      \$240K

The Learning Loss Mitigation Funds (LLMF discussed as CARES dollars) revenues have been finalized at \$780,104. The CRF Funds have been fully expended as of 12/30/20.

### EXPENDITURES

Capital Outlay was increased and approved by the board for the mower, but was not updated in Escape resulting in an increase in expenditures for the 1<sup>st</sup> interim budget.

The budget was increased by \$6000.00 for tree trimming.

The decrease in Aids resulted in a reduction to salaries and benefits.

### DEFICIT SPENDING

We are currently not projecting deficit spending for the current fiscal year due to the increase in CARES funding. However, we are projected to have deficit spending of \$475K in 21-22 and \$891K in 22-23.

### FUND BALANCE/RESERVES

Based on the 1<sup>st</sup> Interim, the district will have a surplus of approximately \$456K most of which is a direct result of the Learning Loss Mitigation Funding. However, it is \$101,000 greater than what was projected in the 45 Day Revise. Mainly due to additional CARES funds that were unknown at the time of the 45 day revise.

Please note that the COLA adjustments are projected to be 0% for the out years which would normally offset the increase in salaries due to the step and column increases. Without the additional revenue from COLA combined with declining enrollment, the reserve balance will continue to decline. It is highly recommended that both expenditure reduction and increased reserves continue to be considered.

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 05, 2020

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

**CERTIFICATION OF FINANCIAL CONDITION**

X  POSITIVE CERTIFICATION

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

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

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

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

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

Contact person for additional information on the interim report:

Name: Lorelle Mudd

Telephone: 530-868-8102

Title: CBO

E-mail: lmudd@biggs.org

**Criteria and Standards Review Summary**

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

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

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

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

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

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



**Biggs Unified School District**

**PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED**

**2020/21 Original Budget**

AS BASELINE DATA		4-Jun-20		
Less: Projected Restricted Balance		0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury			0	0
<b>PROJECTED UNRESTRICTED RESERVES</b>		<b>1,999,931</b>	<b>1,729,680</b>	<b>1,386,254</b>
<b>TOTAL RESERVES AS PERCENT OF OUTGO</b>		<b>31.42%</b>	<b>25.76%</b>	<b>20.55%</b>
<b>REQUIRED RESERVE - 4%</b>	<b>Board Policy 8%</b>	<b>8.00%</b>	<b>509,213</b>	<b>537,128</b>
		<b>4.00%</b>	<b>254,607</b>	<b>268,564</b>
<b>OTHER FUNDS USED TO MEET REQUIRED RESERVE</b>		<b>622,375</b>	<b>632,375</b>	<b>632,375</b>
<b>AMOUNT ABOVE OR (BELOW) BOARD RESERVE</b>		<b>2,113,093</b>	<b>1,824,927</b>	<b>1,485,105</b>
<b>Fund 17 Reserve percent</b>		<b>9.78%</b>	<b>9.42%</b>	<b>9.31%</b>

8% Board Requirement  
**Meets State requirement of 4%**

# Biggs Unified School District

PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED & RESTRICTED

Budget Model Assumptions

## 20/21 Original Budget

AS BASELINE DATA

4-Jun-20

	2020-2021 <u>Budget</u>	2021-2022 <u>Estimate</u>	2022-2023 <u>Estimate</u>
<b>INCOME</b>			
8000 LCFF Revenue			
8100-8200 Federal Revenues	1,201,671	1,201,671	1,201,671
8300-8500 Other State Revenues	559,798	559,798	559,798
8600-8700 Other Local Revenues	112,987	112,987	112,987
<b>REVENUE BEFORE ADJUSTMENTS</b>	<b>1,874,456</b>	<b>1,874,456</b>	<b>1,874,456</b>
<b>Adjustments to Income</b>			
		<b>2021-2022</b>	
State ADA \$\$ adjustment			
Reduction of ESSER/CARES \$\$		(691,221)	(691,221)
LCFF COLA ADJUSTMENT			
AB602 Phase In		36,011	36,011
		<b>2022-2023</b>	
State ADA \$\$ adjustment			
LCFF COLA ADJUSTMENT			36,022
AB602 Phase In			
<b>TOTAL PROJECTED REVENUE</b>	<b>1,874,456</b>	<b>1,219,246</b>	<b>1,255,268</b>
<b>EXPENSES</b>			
1000 Certificated Salaries	480,077	480,077	480,077
2000 Classified Salaries	284,838	284,838	284,838
3000 Benefits	547,025	547,025	547,025
4000-6000 Books, Supplies, Etc.	93,629	93,629	93,629
7100-7200 Other Outgo	212,767	212,767	212,767
7300-7399 Indirect Costs	96,217	96,217	96,217
Sub-total Expenses	1,714,553	1,714,553	1,714,553
7600-8900 Transfers In/Out			
8980-8999 Contributions	(312,589)	(501,485)	(501,485)
<b>TOTAL EXPENSES/TRANSFERS</b>	<b>1,401,964</b>	<b>1,213,068</b>	<b>1,213,068</b>
<b>BEFORE ADJUSTMENTS</b>			

<b>Adjustments to Expenses</b>	<b>2021-22</b>		
Step/Column Increment - 1.6% of Certificated		7,681	7,681
Step/Column Increment 1.03%		2,934	2,934
Increase in STRS rate 1.3%		1,376	1,376
Increase in PERS rate 3.079%		7,416	7,416
Retiree benefit reduction (2)			
1% Increase to BUTA Salary & Benefits		4,801	4,801
1.5% Increase to CSEA and 2% Confidential		2,848	2,848
1% Increase to Management			
		<b>2022-2023</b>	
Step/Column Increment - 1.42% of Certificated			5,691
Step/Column Increment - 3.97% of Classified			2,964
Step/Column Increment -2.90% of Admin/Conf			0
STRS rate			11,275
PERS rate			2,192
Retiree benefit reduction (1.5)			
1% Increase to BUTA Salary & Benefits			
1.5% Increase to CSEA and Confidential			
1% Increase to Management			
<b>TOTAL PROJECTED EXPENSES</b>	<b>1,401,964</b>	<b>1,240,124</b>	<b>1,262,246</b>
<b>NET INCREASE/(DECREASE)</b>	<b>472,492</b>	<b>(20,878)</b>	<b>(6,978)</b>

**Biggs Unified School District**

PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED & RESTRICTED

Budget Model Assumptions

**20/21 Original Budget**

AS BASELINE DATA

4-Jun-20

<b>BEGINNING BALANCE</b>		157,858	630,350	609,472
<b>AUDIT ADJUSTMENTS</b>				
<b>PROJECTED ENDING BALANCE</b>		630,350	609,472	602,494
Less: Projected Restricted Balance		0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury			0	0
<b>PROJECTED UNRESTRICTED RESERVES</b>		630,350	609,472	602,494
<b>TOTAL RESERVES AS PERCENT OF OUTGO</b>		44.96%	49.15%	47.73%
<b>REQUIRED RESERVE - 4%</b>		112,157	99,210	100,980
Board Policy 8%	8.00%	56,079	49,605	50,490
<b>OTHER FUNDS USED TO MEET REQUIRED RESERVE</b>		622,375	632,375	632,375
<b>AMOUNT ABOVE OR (BELOW) BOARD RESERVE</b>		1,140,568	1,142,637	1,133,889

8% Board Requirement  
Meets State requirement of 4%

Fund 17 Reserve percent	44.39%	50.99%	50.10%
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**Biggs Unified School District**

**PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED & RESTRICTED**

**20/21 Original Budget**

AS BASELINE DATA

4-Jun-20

	<u>2020-2021</u> <u>Budget</u>	<u>2021-2022</u> <u>Estimate</u>	<u>2022-2023</u> <u>Estimate</u>
<b>INCOME</b>			
8000 LCFF Revenue	6,177,609	6,177,609	6,177,609
8100-8200 Federal Revenues	-	-	-
	1,201,671	1,201,671	1,201,671
8300-8500 Other State Revenues	-	-	-
	667,166	667,166	667,166
8600-8700 Other Local Revenues	-	-	-
	295,987	295,987	295,987
<b>REVENUE BEFORE ADJUSTMENTS</b>	<b>8,342,433</b>	<b>8,342,433</b>	<b>8,342,433</b>
<b>Adjustments to Income</b>	<b><u>2021-22</u></b>		
State ADA \$\$ adjustment		(24,122)	(24,122)
Reduction of ESSER \$\$		(691,221)	(691,221)
LCFF COLA ADJUSTMENT		-	-
AB 602 Phase In		36,011	36,011
<b>Adjustments to Income</b>	<b><u>2022-2023</u></b>		
State ADA \$\$ adjustment			16,766
LCFF COLA ADJUSTMENT			-
<b>TOTAL PROJECTED REVENUE</b>	<b>8,342,433</b>	<b>7,663,101</b>	<b>7,679,867</b>
<b>EXPENSES</b>			
1000 Certificated Salaries	3,024,035	3,024,035	3,024,035
2000 Classified Salaries	1,379,521	1,379,521	1,379,521
3000 Benefits	1,784,810	1,784,810	1,784,810
4000-6000 Books, Supplies, Etc.	1,131,962	1,131,962	1,131,962
7100-7200 Other Outgo	212,767	212,767	212,767
7300-7399 Indirect Costs	(11,592)	(11,592)	(11,592)
Sub-total Expenses	7,521,503	7,521,503	7,521,503
7600-8900 Transfers In/Out	245,628	245,628	245,628
8980-8999 Contributions	-	0	0
<b>TOTAL EXPENSES/TRANSFERS</b>	<b>7,767,131</b>	<b>7,767,131</b>	<b>7,767,131</b>
<b>BEFORE ADJUSTMENTS</b>			

**Biggs Unified School District**

**PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED & RESTRICTED**

**20/21 Original Budget**

AS BASELINE DATA

4-Jun-20

<u>Adjustments to Expenses</u>	<u>2021-22</u>		
Step/Column Increment - 1.9% of Certificated		37,191	37,191
Step/Column Increment - .49% of Classified		14,209	14,209
Step/Column Increment -2.97% of Admin/Conf		7,050	7,050
Increase in STRS rate 1.3%		6,871	6,871
Increase in PERS rate 3.079%		37,168	37,168
Retiree benefit reduction (2)		(10,000)	(10,000)
1% Increase to BUTA Salary & Benefits		30,240	30,240
1.5% Increase to CSEA and 2% Confidential		19,269	19,269
1% Increase to Management Curriculum		5,100	5,100
		40,000	40,000
	<u>2022-2023</u>		
Step/Column Increment - 1.42% of Certificated			35,838
Step/Column Increment - 3.97% of Classified			14,525
Step/Column Increment -2.90% of Admin/Conf			5,916
Decrease in STRS rate .30%			70,789
Increase in PERS rate 2.1%			34,995
Retiree benefit reduction (1.5)			-
1% Increase to BUTA Salary & Benefits			-
1.5% Increase to CSEA and Confidential			-
1% Increase to Management Curriculum			-
Removal of curriculum			(60,000)
<b>TOTAL PROJECTED EXPENSES</b>	<b>7,767,131</b>	<b>7,954,230</b>	<b>8,056,293</b>
<b>NET INCREASE/(DECREASE)</b>	<b>575,302</b>	<b>(291,129)</b>	<b>(376,426)</b>
<b>BEGINNING BALANCE</b>	<b>2,054,979</b>	<b>2,630,281</b>	<b>2,339,152</b>
<b>AUDIT ADJUSTMENTS</b>			
<b>PROJECTED ENDING BALANCE</b>	<b>2,630,281</b>	<b>2,339,152</b>	<b>1,962,726</b>
Less: Projected Restricted Balance	0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0
<b>PROJECTED UNRESTRICTED RESERVES</b>	<b>2,630,281</b>	<b>2,339,152</b>	<b>1,962,726</b>
<b>TOTAL RESERVES AS PERCENT OF OUTGO</b>	<b>33.86%</b>	<b>29.41%</b>	<b>24.36%</b>
<b>REQUIRED RESERVE - 4% Board Policy 8%</b>	<b>8.00%</b>	<b>621,370</b>	<b>636,338</b>
	<b>4.00%</b>	<b>310,685</b>	<b>318,169</b>
<b>OTHER FUNDS USED TO MEET REQUIRED RESERVE</b>	<b>622,375</b>	<b>622,375</b>	<b>622,375</b>
<b>AMOUNT ABOVE OR (BELOW) BOARD RESERVE</b>	<b>2,631,285</b>	<b>2,325,188</b>	<b>1,940,597</b>
Fund 17 Reserve percent	8.01%	7.82%	7.73%
	3,252,656	2,961,527	2,585,101

Budget Used:  
11/22/2020

1st Interim  
updated deferrals

Object	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
<b>A. BEGINNING CASH</b>	\$1,786,324	\$2,076,692	\$1,924,984	\$1,971,855	\$1,819,298	\$1,216,216	\$2,279,857	\$2,064,415	\$1,917,075	\$1,471,351	\$2,217,842	\$1,908,876	\$0
<b>B. REVENUES</b>													
PY Adjust	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Tax	0	0	0	0	0	1,196,267	0	0	0	1,196,267	0	0	2,392,534
State Aid LCFE	506,621	382,071	382,071	382,071	0	0	152,828	95,263	51,962	51,962	51,962	0	2,056,510
EPA	0	0	303,451	0	0	303,451	0	0	303,451	0	0	257,206	1,167,559
Federal Revenues	0	0	84,990	70,463	14,807	0	337,198	0	0	83,257	152,743	21,675	764,932
Other State Revenues	0	76,349	127,975	0	0	132,608	121,343	389,058	0	125,780	171,892	319,966	1,444,772
Other Local Revenues	23,519	74,310	42,891	43,224	7,476	45,403	2,059	98,843	0	0	4,843	0	302,568
Other Local Revenues - Interest	5,000	0	0	5,000	0	0	5,000	0	0	5,000	0	0	20,000
In Lieu	0	0	0	0	0	0	0	0	0	0	0	0	(1,200)
<b>TOTAL REVENUES</b>	<b>535,140</b>	<b>502,730</b>	<b>941,279</b>	<b>500,758</b>	<b>22,083</b>	<b>1,677,729</b>	<b>618,427</b>	<b>523,163</b>	<b>355,413</b>	<b>1,462,266</b>	<b>381,240</b>	<b>597,647</b>	<b>3,147,876</b>
<b>C. EXPENSES</b>													
Salaries	112,726	402,716	401,391	417,306	383,709	382,825	458,859	422,610	423,062	427,473	412,885	483,828	4,729,383
Employee Benefits	43,230	154,442	153,934	160,037	147,152	146,813	175,973	162,071	162,241	163,936	158,341	185,548	1,813,718
Supplies and Services	88,816	107,527	214,679	76,841	94,304	84,450	87,444	85,822	93,182	117,007	113,764	154,657	1,318,481
Capital Outlays	0	0	80,150	0	0	0	0	0	0	0	0	123,549	203,699
Other Outgo	0	19,852	44,253	0	0	0	111,594	0	7,662	7,359	5,216	79,667	275,603
Interfund Transfers Out	0	0	0	0	0	0	0	0	115,000	0	0	0	(1)
All Other Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>244,772</b>	<b>684,539</b>	<b>894,408</b>	<b>654,183</b>	<b>625,166</b>	<b>614,088</b>	<b>833,869</b>	<b>670,503</b>	<b>801,137</b>	<b>715,775</b>	<b>690,206</b>	<b>1,027,148</b>	<b>8,455,794</b>
<b>D. NET CHANGE (NB-C)</b>	<b>290,368</b>	<b>(151,009)</b>	<b>(46,971)</b>	<b>(153,425)</b>	<b>(603,083)</b>	<b>(1,683,641)</b>	<b>(215,442)</b>	<b>(147,340)</b>	<b>(446,724)</b>	<b>(246,491)</b>	<b>(308,966)</b>	<b>(429,601)</b>	<b>(307,918)</b>
<b>E. ENDING CASH (A+D)</b>	<b>\$2,076,692</b>	<b>\$1,924,684</b>	<b>\$1,971,855</b>	<b>\$1,819,298</b>	<b>\$1,216,216</b>	<b>\$2,279,857</b>	<b>\$2,064,415</b>	<b>\$1,917,075</b>	<b>\$1,471,351</b>	<b>\$2,217,842</b>	<b>\$1,908,876</b>	<b>\$1,479,275</b>	

LCFF Calculator Universal Assumptions						
Biggs Unified (61408) - 1st Interim						
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Target Components:</b>						
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	4,988,355	4,980,018	4,980,018	4,746,284	4,291,699	-
Grade Span Adjustment	149,124	149,123	149,123	130,339	170,663	-
Supplemental Grant	649,000	626,922	615,607	582,678	-	-
Concentration Grant	222,476	226,060	197,773	190,005	-	-
Add-ons	171,355	171,355	171,355	171,355	171,355	171,355
<b>Total Target</b>	<b>6,180,310</b>	<b>6,153,478</b>	<b>6,113,876</b>	<b>5,820,661</b>	<b>4,633,717</b>	<b>171,355</b>
<b>Transition Components:</b>						
Target	\$ 6,180,310	\$ 6,153,478	\$ 6,113,876	\$ 5,820,661	\$ 4,633,717	\$ 171,355
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	6,006,867	5,942,612	5,942,612	5,690,222	5,185,746	969,793
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	798,438
<b>Total LCFF Entitlement</b>	<b>\$ 6,180,310</b>	<b>\$ 6,153,478</b>	<b>\$ 6,113,876</b>	<b>\$ 5,820,661</b>	<b>\$ 4,633,717</b>	<b>\$ 969,793</b>
<b>Components of LCFF By Object Code</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 3,140,220	\$ 2,547,140	\$ 3,036,138	\$ 2,776,042	\$ 1,677,902	\$ 969,793
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	581,791	1,213,804	685,204	652,085	563,281	-
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	2,462,572	2,392,534	2,392,534	2,392,534	2,392,534	2,392,534
8096 - In-Lieu of Property Taxes	(4,273)	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>2,458,299</i>	<i>2,392,534</i>	<i>2,392,534</i>	<i>2,392,534</i>	<i>2,392,534</i>	<i>2,392,534</i>
<b>TOTAL FUNDING</b>	<b>\$ 6,180,310</b>	<b>\$ 6,153,478</b>	<b>\$ 6,113,876</b>	<b>\$ 5,820,661</b>	<b>\$ 4,633,717</b>	<b>\$ 3,362,327</b>
<i>Basic Aid Status</i>						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,392,534
Less: EPA In Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 6,180,310</b>	<b>\$ 6,153,478</b>	<b>\$ 6,113,876</b>	<b>\$ 5,820,661</b>	<b>\$ 4,633,717</b>	<b>\$ 969,793</b>
<b>EPA Details</b>						
% 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)	\$ 581,791	\$ 1,213,804	\$ 685,204	\$ 652,085	\$ 563,281	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	581,791	1,213,804	685,204	652,085	563,281	-
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	8,106	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

**LCFF Calculator Universal Assumptions**  
**Biggs Unified (61408) - 1st Interim**

<b>Summary of Student Population</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Unduplicated Pupil Population</b>						
Enrollment	605	561	565	553	-	-
COE Enrollment	1	-	-	-	-	-
<i>Total Enrollment</i>	<i>606</i>	<i>561</i>	<i>565</i>	<i>553</i>	<i>-</i>	<i>-</i>
Unduplicated Pupil Count	384	354	354	354	-	-
COE Unduplicated Pupil Count	1	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>385</i>	<i>354</i>	<i>354</i>	<i>354</i>	<i>-</i>	<i>-</i>
Rolling %, Supplemental Grant	63.7400%	64.2700%	63.1100%	63.2500%	0.0000%	0.0000%
Rolling %, Concentration Grant	63.7400%	64.2700%	63.1100%	63.2500%	0.0000%	0.0000%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	186.17	186.17	186.17	162.72	162.72	-
Grades 4-6	116.93	116.93	116.93	107.40	106.53	-
Grades 7-8	79.80	79.80	79.80	82.55	81.68	-
Grades 9-12	-	-	-	-	165.94	-
<b>Total Adjusted Base Grant ADA</b>	<b>382.90</b>	<b>382.90</b>	<b>382.90</b>	<b>352.67</b>	<b>516.87</b>	<b>-</b>
<b>Necessary Small School ADA</b>	<i>Prior year</i>	<i>Current year</i>	<i>Prior year</i>	<i>Prior year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	203.87	181.54	181.54	179.52	-	-
<b>Total Necessary Small School ADA</b>	<b>203.87</b>	<b>181.54</b>	<b>181.54</b>	<b>179.52</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>586.77</b>	<b>564.44</b>	<b>564.44</b>	<b>532.19</b>	<b>516.87</b>	<b>0.00</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	186.17	186.17	152.52	162.72	-	-
Grades 4-6	116.93	116.93	129.90	107.40	-	-
Grades 7-8	79.80	79.80	64.45	82.55	-	-
Grades 9-12	181.54	181.54	179.52	165.94	-	-
<b>Total Actual ADA</b>	<b>564.44</b>	<b>564.44</b>	<b>526.39</b>	<b>518.61</b>	<b>-</b>	<b>-</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>22.33</b>	<b>-</b>	<b>38.05</b>	<b>13.58</b>	<b>516.87</b>	<b>-</b>

<b>LCAP Percentage to Increase or Improve Services</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concent \$	871,476 \$	852,982 \$	813,380 \$	772,683 \$	- \$	-
Current year Percentage to Increase or Improve Services	16.96%	16.63%	15.86%	15.84%	0.00%	0.00%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		6010-8099	5,684,713.00	6,177,609.00	1,442,417.07	6,153,478.00	(24,131.00)	-0.4%
2) Federal Revenue		8100-8299	0.00	0.00	914.19	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	109,040.00	107,369.00	5,224.69	108,441.00	1,072.00	1.0%
4) Other Local Revenue		8600-8799	183,000.00	183,000.00	35,773.96	207,671.00	24,671.00	13.5%
5) TOTAL, REVENUES			5,976,753.00	6,467,978.00	1,484,329.91	6,469,590.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,560,448.00	2,543,958.00	598,923.20	2,547,827.00	(3,869.00)	-0.2%
2) Classified Salaries		2000-2999	1,042,149.00	1,094,683.00	206,502.37	1,008,355.00	86,328.00	7.9%
3) Employee Benefits		3000-3999	1,244,504.00	1,237,785.00	332,287.22	1,267,693.00	(29,908.00)	-2.4%
4) Books and Supplies		4000-4999	286,368.00	286,368.00	29,583.98	326,499.00	(40,131.00)	-14.0%
5) Services and Other Operating Expenditures		5000-5999	667,920.00	662,965.00	289,413.14	682,851.00	114.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	69,000.00	0.00	80,150.00	(11,150.00)	-16.2%
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	(107,809.00)	(107,809.00)	0.00	(80,140.00)	(27,669.00)	25.7%
9) TOTAL, EXPENDITURES			5,703,580.00	5,806,950.00	1,456,709.91	5,833,235.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			273,173.00	661,028.00	27,620.00	636,355.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	115,000.00	245,628.00	0.00	115,000.00	130,628.00	53.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	(207,138.09)	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	(312,589.00)	(312,589.00)	0.00	(470,997.00)	(158,408.00)	50.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(427,589.00)	(658,217.00)	(207,138.09)	(585,997.00)		

2020-21 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(154,416.00)	102,811.00	(179,518.09)	50,358.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,802,883.00	1,802,883.00		2,033,708.00	230,825.00	12.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,802,883.00	1,802,883.00		2,033,708.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,802,883.00	1,802,883.00		2,033,708.00		
2) Ending Balance, June 30 (E + F1e)			1,648,467.00	1,905,694.00		2,084,066.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
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	94,200.00	92,529.00		177,136.00		
	0000	9780	0.00					
Chromebooks	1100	9780	50,000.00					
Curriculum	1100	9780	44,200.00					
Chromebooks	1100	9780		50,000.00				
Curriculum	1100	9780		42,529.00				
Chromebooks	1100	9780				50,000.00		
Curriculum	1100	9780				127,136.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,554,267.00	1,813,165.00		1,906,930.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	2,375,520.00	2,868,416.00	1,153,698.07	2,547,140.00	(321,276.00)	-11.2%
Education Protection Account State Aid - Current Year		8012	862,185.00	862,185.00	289,559.00	1,213,804.00	351,619.00	40.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	36,780.00	36,780.00	0.00	37,148.00	368.00	1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,243.00	2,243.00	0.00	2,288.00	45.00	2.0%
County & District Taxes Secured Roll Taxes		8041	2,854,334.00	2,854,334.00	0.00	3,009,369.00	155,035.00	5.4%
Unsecured Roll Taxes		8042	185,836.00	185,836.00	0.00	183,217.00	(2,619.00)	-1.4%
Prior Years' Taxes		8043	4,752.00	4,752.00	0.00	4,246.00	(506.00)	-10.6%
Supplemental Taxes		8044	24,903.00	24,903.00	0.00	29,449.00	4,546.00	18.3%
Education Revenue Augmentation Fund (ERAF)		8045	(646,276.00)	(646,276.00)	0.00	(873,183.00)	(226,907.00)	35.1%
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%
<b>Subtotal, LCFF Sources</b>			<b>5,700,277.00</b>	<b>6,193,173.00</b>	<b>1,443,257.07</b>	<b>6,153,478.00</b>	<b>(39,695.00)</b>	<b>-0.6%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(15,564.00)	(15,564.00)	(840.00)	0.00	15,564.00	-100.0%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>5,684,713.00</b>	<b>6,177,609.00</b>	<b>1,442,417.07</b>	<b>6,153,478.00</b>	<b>(24,131.00)</b>	<b>-0.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						



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	914.19	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	914.19	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	23,775.00	23,775.00	0.00	23,775.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	85,265.00	83,594.00	5,224.69	84,668.00	1,072.00	1.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			109,040.00	107,369.00	5,224.69	108,441.00	1,072.00	1.0%

2020-21 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,000.00	21,000.00	8,400.00	21,000.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	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	142,000.00	142,000.00	27,373.96	166,671.00	24,671.00	17.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>183,000.00</b>	<b>183,000.00</b>	<b>35,773.96</b>	<b>207,671.00</b>	<b>24,671.00</b>	<b>13.5%</b>
<b>TOTAL, REVENUES</b>			<b>5,976,753.00</b>	<b>6,467,978.00</b>	<b>1,484,329.91</b>	<b>6,469,590.00</b>	<b>1,612.00</b>	<b>0.0%</b>

2020-21 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	2,106,151.00	2,085,514.00	470,521.76	2,089,383.00	(3,869.00)	-0.2%
Certificated Pupil Support Salaries		1200	72,573.00	72,573.00	(8,246.98)	72,573.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	381,724.00	385,871.00	128,623.64	385,871.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	8,024.78	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,560,448.00</b>	<b>2,543,958.00</b>	<b>598,923.20</b>	<b>2,547,827.00</b>	<b>(3,869.00)</b>	<b>-0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	59,026.00	60,866.00	(45,272.52)	47,125.00	13,741.00	22.6%
Classified Support Salaries		2200	495,480.00	496,941.00	126,087.41	475,157.00	21,784.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	39,693.00	39,693.00	13,457.16	40,371.00	(678.00)	-1.7%
Clerical, Technical and Office Salaries		2400	331,432.00	383,193.00	96,864.59	328,579.00	54,614.00	14.3%
Other Classified Salaries		2900	116,508.00	113,990.00	15,365.73	117,123.00	(3,133.00)	-2.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,042,149.00</b>	<b>1,094,683.00</b>	<b>206,502.37</b>	<b>1,008,355.00</b>	<b>86,328.00</b>	<b>7.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	395,934.00	386,024.00	91,365.69	386,643.00	(619.00)	-0.2%
PERS		3201-3202	186,238.00	194,537.00	37,716.27	159,286.00	35,251.00	18.1%
OASDI/Medicare/Alternative		3301-3302	108,673.00	110,965.00	22,456.32	92,588.00	18,397.00	16.6%
Health and Welfare Benefits		3401-3402	457,872.00	448,402.00	146,210.89	469,297.00	(20,895.00)	-4.7%
Unemployment Insurance		3501-3502	1,489.00	1,499.00	377.06	1,544.00	(45.00)	-3.0%
Workers' Compensation		3601-3602	90,276.00	92,336.00	21,705.32	89,113.00	3,223.00	3.5%
OPEB, Allocated		3701-3702	1,356.00	1,356.00	11,566.87	66,576.00	(65,220.00)	-4809.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,666.00	2,666.00	888.80	2,666.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,244,504.00</b>	<b>1,237,785.00</b>	<b>332,287.22</b>	<b>1,287,693.00</b>	<b>(29,908.00)</b>	<b>-2.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	30,000.00	30,000.00	2,426.67	57,205.00	(27,205.00)	-90.7%
Books and Other Reference Materials		4200	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
Materials and Supplies		4300	218,168.00	218,168.00	27,157.31	231,094.00	(12,926.00)	-5.9%
Noncapitalized Equipment		4400	31,700.00	31,700.00	0.00	31,700.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>286,368.00</b>	<b>286,368.00</b>	<b>29,583.98</b>	<b>326,499.00</b>	<b>(40,131.00)</b>	<b>-14.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,280.00	11,280.00	902.70	13,940.00	(2,660.00)	-23.6%
Dues and Memberships		5300	11,750.00	11,750.00	9,541.00	12,450.00	(700.00)	-6.0%
Insurance		5400-5450	144,000.00	144,000.00	141,687.00	144,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	153,500.00	153,500.00	26,923.64	153,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,750.00	28,895.00	2,156.80	32,150.00	(3,255.00)	-11.3%
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	295,890.00	308,790.00	98,100.54	302,061.00	6,729.00	2.2%
Communications		5900	24,750.00	24,750.00	10,101.46	24,750.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>667,920.00</b>	<b>682,965.00</b>	<b>289,413.14</b>	<b>682,851.00</b>	<b>114.00</b>	<b>0.0%</b>

2020-21 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	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	10,000.00	69,000.00	0.00	80,150.00	(11,150.00)	-16.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,000.00</b>	<b>69,000.00</b>	<b>0.00</b>	<b>80,150.00</b>	<b>(11,150.00)</b>	<b>-16.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(96,217.00)	(96,217.00)	0.00	(68,548.00)	(27,669.00)	28.8%
Transfers of Indirect Costs - Interfund		7350	(11,592.00)	(11,592.00)	0.00	(11,592.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(107,809.00)</b>	<b>(107,809.00)</b>	<b>0.00</b>	<b>(80,140.00)</b>	<b>(27,669.00)</b>	<b>25.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,703,580.00</b>	<b>5,806,950.00</b>	<b>1,456,709.91</b>	<b>5,833,235.00</b>	<b>(26,285.00)</b>	<b>-0.5%</b>

2020-21 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	115,000.00	130,825.00	0.00	115,000.00	15,825.00	12.1%
Other Authorized Interfund Transfers Out		7619	0.00	114,803.00	0.00	0.00	114,803.00	100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>115,000.00</b>	<b>245,628.00</b>	<b>0.00</b>	<b>115,000.00</b>	<b>130,628.00</b>	<b>53.2%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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	(207,138.09)	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>(207,138.09)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(312,589.00)	(312,589.00)	0.00	(470,997.00)	(158,408.00)	50.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(312,589.00)</b>	<b>(312,589.00)</b>	<b>0.00</b>	<b>(470,997.00)</b>	<b>(158,408.00)</b>	<b>50.7%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(427,589.00)</b>	<b>(558,217.00)</b>	<b>(207,138.09)</b>	<b>(585,997.00)</b>	<b>(27,780.00)</b>	<b>5.0%</b>

2020-21 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	789,669.00	789,669.00	75,851.00	764,237.00	(25,432.00)	-3.2%
3) Other State Revenue		8300-8599	506,198.00	752,620.00	463,114.84	1,016,393.00	263,773.00	35.0%
4) Other Local Revenue		8600-8799	112,987.00	112,987.00	20,524.00	115,018.00	2,031.00	1.8%
5) TOTAL, REVENUES			1,408,854.00	1,655,276.00	559,489.84	1,895,648.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	480,077.00	480,077.00	255,547.15	623,303.00	(143,226.00)	-29.8%
2) Classified Salaries		2000-2999	293,764.00	284,838.00	135,638.64	241,126.00	43,712.00	15.3%
3) Employee Benefits		3000-3999	549,494.00	547,025.00	137,125.01	576,504.00	(29,479.00)	-5.4%
4) Books and Supplies		4000-4999	41,871.00	41,971.00	59,578.13	139,378.00	(97,407.00)	-232.1%
5) Services and Other Operating Expenditures		5000-5999	51,758.00	51,758.00	15,718.43	98,690.00	(46,932.00)	-90.7%
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	212,767.00	212,767.00	7,275.00	213,755.00	(988.00)	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	96,217.00	96,217.00	0.00	68,548.00	27,669.00	28.8%
9) TOTAL, EXPENDITURES			1,725,948.00	1,714,653.00	610,882.36	1,961,304.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(317,094.00)	(59,377.00)	(51,392.52)	(65,656.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	312,589.00	312,589.00	0.00	470,997.00	158,408.00	50.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			312,589.00	312,589.00	0.00	470,997.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,505.00)	253,212.00	(51,392.52)	405,341.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance		9791	114,058.00	114,058.00		47,345.00	(66,713.00)	-58.5%
a) As of July 1 - Unaudited								
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,058.00	114,058.00		47,345.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,058.00	114,058.00		47,345.00		
2) Ending Balance, June 30 (E + F1e)			109,553.00	367,270.00		452,686.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	109,553.00	367,311.00		452,686.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(41.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	90,790.00	90,790.00	55.00	87,422.00	(3,368.00)	-3.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
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	337,838.00	337,838.00	0.00	316,334.00	(21,504.00)	-6.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	30,232.00	30,232.00	5,991.00	25,084.00	(5,148.00)	-17.0%



2020-21 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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, 5830	8290	22,415.00	22,415.00	0.00	24,985.00	2,570.00	11.5%
Career and Technical Education	3500-3599	8290	4,000.00	4,000.00	0.00	6,018.00	2,018.00	50.5%
All Other Federal Revenue	All Other	8290	304,394.00	304,394.00	69,805.00	304,394.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>789,669.00</b>	<b>789,669.00</b>	<b>75,851.00</b>	<b>764,237.00</b>	<b>(25,432.00)</b>	<b>-3.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	212,881.00	212,881.00	0.00	208,454.00	(4,427.00)	-2.1%
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	0.00	0.0%
Lottery - Unrestricted and Instructional Materit		8560	27,707.00	27,307.00	1,161.84	27,658.00	351.00	1.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	265,610.00	512,432.00	461,953.00	780,281.00	267,849.00	52.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>506,198.00</b>	<b>752,620.00</b>	<b>463,114.84</b>	<b>1,016,393.00</b>	<b>263,773.00</b>	<b>35.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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%) Adjustm		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	112,987.00	112,987.00	20,524.00	115,018.00	2,031.00	1.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>112,987.00</b>	<b>112,987.00</b>	<b>20,524.00</b>	<b>115,018.00</b>	<b>2,031.00</b>	<b>1.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,408,854.00</b>	<b>1,655,276.00</b>	<b>559,489.84</b>	<b>1,895,648.00</b>	<b>240,372.00</b>	<b>14.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	346,075.00	346,075.00	190,658.37	442,051.00	(95,976.00)	-27.7%
Certificated Pupil Support Salaries		1200	56,315.00	56,315.00	43,398.37	103,565.00	(47,250.00)	-83.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,000.00	5,000.00	1,666.68	5,000.00	0.00	0.0%
Other Certificated Salaries		1900	72,687.00	72,687.00	19,823.73	72,687.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>480,077.00</b>	<b>480,077.00</b>	<b>255,547.15</b>	<b>623,303.00</b>	<b>(143,226.00)</b>	<b>-29.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	293,764.00	284,838.00	115,176.42	221,057.00	63,781.00	22.4%
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	1,294.21	1,228.00	(1,228.00)	New
Other Classified Salaries		2900	0.00	0.00	19,168.01	18,841.00	(18,841.00)	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>293,764.00</b>	<b>284,838.00</b>	<b>135,638.64</b>	<b>241,126.00</b>	<b>43,712.00</b>	<b>15.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	316,474.00	316,474.00	35,123.68	334,964.00	(18,490.00)	-5.8%
PERS		3201-3202	86,040.00	84,193.00	35,315.97	80,128.00	4,065.00	4.8%
OASDI/Medicare/Alternative		3301-3302	34,983.00	34,300.00	15,598.80	34,981.00	(681.00)	-2.0%
Health and Welfare Benefits		3401-3402	91,492.00	91,492.00	40,300.42	102,463.00	(10,971.00)	-12.0%
Unemployment Insurance		3501-3502	324.00	319.00	185.45	409.00	(90.00)	-28.2%
Workers' Compensation		3601-3602	20,181.00	20,247.00	10,600.69	23,559.00	(3,312.00)	-16.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>549,494.00</b>	<b>547,025.00</b>	<b>137,125.01</b>	<b>576,504.00</b>	<b>(29,479.00)</b>	<b>-5.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	3,097.50	3,098.00	(3,098.00)	New
Books and Other Reference Materials		4200	20,000.00	20,000.00	897.08	20,100.00	(100.00)	-0.5%
Materials and Supplies		4300	18,871.00	18,971.00	34,693.87	92,115.00	(73,144.00)	-385.6%
Noncapitalized Equipment		4400	3,000.00	3,000.00	20,889.68	24,065.00	(21,065.00)	-702.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>41,871.00</b>	<b>41,971.00</b>	<b>59,578.13</b>	<b>139,378.00</b>	<b>(97,407.00)</b>	<b>-232.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,228.00	9,228.00	0.00	15,816.00	(6,588.00)	-71.4%
Dues and Memberships		5300	280.00	280.00	0.00	280.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operallons 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	42,250.00	42,250.00	15,718.43	82,594.00	(40,344.00)	-95.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>51,758.00</b>	<b>51,758.00</b>	<b>15,718.43</b>	<b>98,690.00</b>	<b>(46,932.00)</b>	<b>-90.7%</b>

2020-21 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	23,250.00	23,250.00	0.00	30,753.00	(7,503.00)	-32.3%
Payments to County Offices		7142	189,517.00	189,517.00	7,275.00	183,002.00	6,515.00	3.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>212,767.00</b>	<b>212,767.00</b>	<b>7,275.00</b>	<b>213,755.00</b>	<b>(988.00)</b>	<b>-0.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	96,217.00	96,217.00	0.00	68,548.00	27,669.00	28.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>96,217.00</b>	<b>96,217.00</b>	<b>0.00</b>	<b>68,548.00</b>	<b>27,669.00</b>	<b>28.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,725,948.00</b>	<b>1,714,653.00</b>	<b>610,882.36</b>	<b>1,961,304.00</b>	<b>(246,651.00)</b>	<b>-14.4%</b>

2020-21 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	312,589.00	312,589.00	0.00	470,997.00	158,408.00	50.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>312,589.00</b>	<b>312,589.00</b>	<b>0.00</b>	<b>470,997.00</b>	<b>158,408.00</b>	<b>50.7%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>312,589.00</b>	<b>312,589.00</b>	<b>0.00</b>	<b>470,997.00</b>	<b>(158,408.00)</b>	<b>50.7%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,684,713.00	6,177,609.00	1,442,417.07	6,153,478.00	(24,131.00)	-0.4%
2) Federal Revenue		8100-8299	789,669.00	789,669.00	76,765.19	764,237.00	(25,432.00)	-3.2%
3) Other State Revenue		8300-8599	615,238.00	859,989.00	468,339.53	1,124,834.00	264,845.00	30.8%
4) Other Local Revenue		8600-8799	295,987.00	295,987.00	56,297.96	322,689.00	26,702.00	9.0%
5) TOTAL, REVENUES			7,385,607.00	8,123,254.00	2,043,819.75	8,365,238.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,040,525.00	3,024,035.00	854,470.35	3,171,130.00	(147,095.00)	-4.9%
2) Classified Salaries		2000-2999	1,335,913.00	1,379,521.00	342,141.01	1,249,481.00	130,040.00	9.4%
3) Employee Benefits		3000-3999	1,793,998.00	1,784,810.00	469,412.23	1,844,197.00	(59,387.00)	-3.3%
4) Books and Supplies		4000-4999	328,239.00	328,339.00	89,162.11	465,877.00	(137,538.00)	-41.9%
5) Services and Other Operating Expenditures		5000-5999	719,678.00	734,723.00	305,131.57	781,541.00	(46,818.00)	-6.4%
6) Capital Outlay		6000-6999	10,000.00	69,000.00	0.00	80,150.00	(11,150.00)	-16.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	212,767.00	212,767.00	7,275.00	213,755.00	(988.00)	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,592.00)	(11,592.00)	0.00	(11,592.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			7,429,528.00	7,521,603.00	2,067,592.27	7,794,539.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(43,921.00)	601,651.00	(23,772.52)	570,699.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	115,000.00	245,628.00	0.00	115,000.00	130,628.00	53.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	(207,138.09)	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			(115,000.00)	(245,628.00)	(207,138.09)	(115,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(158,921.00)	356,023.00	(230,910.61)	455,699.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance						2,081,053.00	164,112.00	8.6%
a) As of July 1 - Unaudited		9791	1,916,941.00	1,916,941.00				
			0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00				
c) As of July 1 - Audited (F1a + F1b)			1,916,941.00	1,916,941.00		2,081,053.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,916,941.00	1,916,941.00		2,081,053.00		
2) Ending Balance, June 30 (E + F1e)			1,758,020.00	2,272,964.00		2,536,752.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	109,553.00	367,311.00		452,686.00		
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	94,200.00	92,529.00		177,136.00		
	0000	9780	0.00					
Chromebooks	1100	9780	50,000.00					
Curriculum	1100	9780	44,200.00					
Chromebooks	1100	9780		50,000.00				
Curriculum	1100	9780		42,529.00				
Chromebooks	1100	9780				50,000.00		
Curriculum	1100	9780				127,136.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,554,267.00	1,813,124.00		1,908,930.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	2,375,520.00	2,868,416.00	1,153,698.07	2,547,140.00	(321,276.00)	-11.2%
Education Protection Account State Aid - Current Year		8012	862,185.00	862,185.00	289,559.00	1,213,804.00	351,619.00	40.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	36,780.00	36,780.00	0.00	37,148.00	368.00	1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,243.00	2,243.00	0.00	2,288.00	45.00	2.0%
County & District Taxes Secured Roll Taxes		8041	2,854,334.00	2,854,334.00	0.00	3,009,369.00	155,035.00	5.4%
Unsecured Roll Taxes		8042	185,836.00	185,836.00	0.00	183,217.00	(2,619.00)	-1.4%
Prior Years' Taxes		8043	4,752.00	4,752.00	0.00	4,246.00	(506.00)	-10.6%
Supplemental Taxes		8044	24,903.00	24,903.00	0.00	29,449.00	4,546.00	18.3%
Education Revenue Augmentation Fund (ERAF)		8045	(646,276.00)	(646,276.00)	0.00	(873,183.00)	(226,907.00)	35.1%
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%
<b>Subtotal, LCFF Sources</b>			<b>5,700,277.00</b>	<b>6,193,173.00</b>	<b>1,443,257.07</b>	<b>6,153,478.00</b>	<b>(39,695.00)</b>	<b>-0.6%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(15,564.00)	(15,564.00)	(840.00)	0.00	15,564.00	-100.0%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>5,684,713.00</b>	<b>6,177,609.00</b>	<b>1,442,417.07</b>	<b>6,153,478.00</b>	<b>(24,131.00)</b>	<b>-0.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	90,790.00	90,790.00	55.00	87,422.00	(3,368.00)	-3.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	337,838.00	337,838.00	0.00	316,334.00	(21,504.00)	-6.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	30,232.00	30,232.00	5,991.00	25,084.00	(5,148.00)	-17.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	22,415.00	22,415.00	0.00	24,985.00	2,570.00	11.5%
Career and Technical Education	3500-3599	8290	4,000.00	4,000.00	0.00	6,018.00	2,018.00	50.5%
All Other Federal Revenue	All Other	8290	304,394.00	304,394.00	70,719.19	304,394.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>789,669.00</b>	<b>789,669.00</b>	<b>76,765.19</b>	<b>764,237.00</b>	<b>(25,432.00)</b>	<b>-3.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/IP 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	212,881.00	212,881.00	0.00	208,454.00	(4,427.00)	-2.1%
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	23,775.00	23,775.00	0.00	23,775.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater:		8560	112,972.00	110,901.00	6,386.53	112,324.00	1,423.00	1.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	265,610.00	512,432.00	461,953.00	780,281.00	267,849.00	52.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>615,238.00</b>	<b>859,989.00</b>	<b>468,339.53</b>	<b>1,124,834.00</b>	<b>264,845.00</b>	<b>30.8%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,000.00	21,000.00	8,400.00	21,000.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	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	142,000.00	142,000.00	27,373.96	166,671.00	24,671.00	17.4%
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	112,987.00	112,987.00	20,524.00	115,018.00	2,031.00	1.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>295,987.00</b>	<b>295,987.00</b>	<b>56,297.96</b>	<b>322,689.00</b>	<b>26,702.00</b>	<b>9.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,385,607.00</b>	<b>8,123,254.00</b>	<b>2,043,819.75</b>	<b>8,365,238.00</b>	<b>241,984.00</b>	<b>3.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,452,226.00	2,431,589.00	661,180.13	2,531,434.00	(99,845.00)	-4.1%
Certificated Pupil Support Salaries		1200	128,888.00	128,888.00	35,151.39	176,138.00	(47,250.00)	-36.7%
Certificated Supervisors' and Administrators' Salaries		1300	386,724.00	390,871.00	130,290.32	390,871.00	0.00	0.0%
Other Certificated Salaries		1900	72,687.00	72,687.00	27,848.51	72,687.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,040,525.00</b>	<b>3,024,035.00</b>	<b>854,470.35</b>	<b>3,171,130.00</b>	<b>(147,095.00)</b>	<b>-4.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	352,790.00	345,704.00	69,903.90	268,182.00	77,522.00	22.4%
Classified Support Salaries		2200	495,490.00	496,941.00	126,087.41	475,157.00	21,784.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	39,693.00	39,693.00	13,457.16	40,371.00	(678.00)	-1.7%
Clerical, Technical and Office Salaries		2400	331,432.00	383,193.00	98,158.80	329,807.00	53,386.00	13.9%
Other Classified Salaries		2900	116,508.00	113,990.00	34,533.74	135,964.00	(21,974.00)	-19.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,335,913.00</b>	<b>1,379,521.00</b>	<b>342,141.01</b>	<b>1,249,481.00</b>	<b>130,040.00</b>	<b>9.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	712,408.00	702,498.00	126,489.37	721,607.00	(19,109.00)	-2.7%
PERS		3201-3202	272,278.00	278,730.00	73,032.24	239,414.00	39,316.00	14.1%
OASDI/Medicare/Alternative		3301-3302	143,656.00	145,265.00	38,055.12	127,549.00	17,716.00	12.2%
Health and Welfare Benefits		3401-3402	549,364.00	539,894.00	186,511.31	571,760.00	(31,866.00)	-5.9%
Unemployment Insurance		3501-3502	1,813.00	1,818.00	562.51	1,953.00	(135.00)	-7.4%
Workers' Compensation		3601-3602	110,457.00	112,583.00	32,306.01	112,672.00	(89.00)	-0.1%
OPEB, Allocated		3701-3702	1,356.00	1,356.00	11,566.87	66,576.00	(65,220.00)	-4809.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,666.00	2,666.00	888.80	2,666.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,793,998.00</b>	<b>1,784,810.00</b>	<b>469,412.23</b>	<b>1,844,197.00</b>	<b>(59,387.00)</b>	<b>-3.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	30,000.00	30,000.00	5,524.17	60,303.00	(30,303.00)	-101.0%
Books and Other Reference Materials		4200	26,500.00	26,500.00	897.08	26,600.00	(100.00)	-0.4%
Materials and Supplies		4300	237,039.00	237,139.00	61,851.18	323,209.00	(86,070.00)	-36.3%
Noncapitalized Equipment		4400	34,700.00	34,700.00	20,889.68	55,765.00	(21,065.00)	-60.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>328,239.00</b>	<b>328,339.00</b>	<b>89,162.11</b>	<b>465,877.00</b>	<b>(137,538.00)</b>	<b>-41.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,508.00	20,508.00	902.70	29,756.00	(9,248.00)	-45.1%
Dues and Memberships		5300	12,030.00	12,030.00	9,541.00	12,730.00	(700.00)	-5.8%
Insurance		5400-5450	144,000.00	144,000.00	141,687.00	144,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	153,500.00	153,500.00	26,923.64	153,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,750.00	28,895.00	2,156.80	32,150.00	(3,255.00)	-11.3%
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	338,140.00	351,040.00	113,818.97	384,655.00	(33,615.00)	-9.6%
Communications		5900	24,750.00	24,750.00	10,101.46	24,750.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>719,678.00</b>	<b>734,723.00</b>	<b>305,131.57</b>	<b>781,541.00</b>	<b>(46,818.00)</b>	<b>-6.4%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	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	10,000.00	69,000.00	0.00	80,150.00	(11,150.00)	-16.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,000.00</b>	<b>69,000.00</b>	<b>0.00</b>	<b>80,150.00</b>	<b>(11,150.00)</b>	<b>-16.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	23,250.00	23,250.00	0.00	30,753.00	(7,503.00)	-32.3%
Payments to County Offices		7142	189,517.00	189,517.00	7,275.00	183,002.00	6,515.00	3.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>212,767.00</b>	<b>212,767.00</b>	<b>7,275.00</b>	<b>213,755.00</b>	<b>(988.00)</b>	<b>-0.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(11,592.00)	(11,592.00)	0.00	(11,592.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(11,592.00)</b>	<b>(11,592.00)</b>	<b>0.00</b>	<b>(11,592.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,429,528.00</b>	<b>7,521,603.00</b>	<b>2,067,592.27</b>	<b>7,794,539.00</b>	<b>(272,936.00)</b>	<b>-3.6%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	115,000.00	130,825.00	0.00	115,000.00	15,825.00	12.1%
Other Authorized Interfund Transfers Out		7619	0.00	114,803.00	0.00	0.00	114,803.00	100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>115,000.00</b>	<b>245,628.00</b>	<b>0.00</b>	<b>115,000.00</b>	<b>130,628.00</b>	<b>53.2%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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	(207,138.09)	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>(207,138.09)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(115,000.00)</b>	<b>(245,628.00)</b>	<b>(207,138.09)</b>	<b>(115,000.00)</b>	<b>(130,628.00)</b>	<b>-53.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	223,725.00	223,725.00	0.00	223,725.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,000.00	17,000.00	529.24	17,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			252,725.00	252,725.00	529.24	252,725.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	137,157.00	139,107.00	45,281.45	137,854.00	1,253.00	0.9%
3) Employee Benefits		3000-3999	56,685.00	56,746.00	18,919.88	56,874.00	(128.00)	-0.2%
4) Books and Supplies		4000-4999	169,426.00	169,426.00	32,736.35	169,426.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,740.00	6,740.00	1,383.00	6,740.00	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	11,592.00	11,592.00	0.00	11,592.00	0.00	0.0%
9) TOTAL, EXPENDITURES			381,600.00	383,611.00	98,320.68	382,486.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(128,875.00)	(130,886.00)	(97,791.44)	(129,761.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	115,000.00	130,825.00	0.00	115,000.00	(15,825.00)	-12.1%
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			115,000.00	130,825.00	0.00	115,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,875.00)	(61.00)	(97,791.44)	(14,761.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,243.00	28,243.00		43,223.00	14,980.00	53.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,243.00	28,243.00		43,223.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,243.00	28,243.00		43,223.00		
2) Ending Balance, June 30 (E + F1e)			14,368.00	28,182.00		28,462.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	14,368.00	28,182.00		28,462.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	223,725.00	223,725.00	0.00	223,725.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>223,725.00</b>	<b>223,725.00</b>	<b>0.00</b>	<b>223,725.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	17,000.00	17,000.00	529.24	17,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>17,000.00</b>	<b>17,000.00</b>	<b>529.24</b>	<b>17,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(500.00)	(500.00)	0.00	(500.00)	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%
<b>Fees and Contracts</b>								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,000.00</b>	<b>12,000.00</b>	<b>0.00</b>	<b>12,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>252,725.00</b>	<b>252,725.00</b>	<b>529.24</b>	<b>252,725.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	97,314.00	99,264.00	31,824.29	97,333.00	1,931.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	39,693.00	39,693.00	13,457.16	40,371.00	(678.00)	-1.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	150.00	150.00	0.00	150.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>137,157.00</b>	<b>139,107.00</b>	<b>45,281.45</b>	<b>137,854.00</b>	<b>1,253.00</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	28,091.00	28,091.00	9,373.26	28,236.00	(145.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	8,948.00	8,948.00	2,976.10	8,911.00	37.00	0.4%
Health and Welfare Benefits		3401-3402	15,972.00	15,972.00	5,324.04	15,972.00	0.00	0.0%
Unemployment Insurance		3501-3502	58.00	58.00	19.50	59.00	(1.00)	-1.7%
Workers' Compensation		3601-3602	3,616.00	3,677.00	1,226.98	3,696.00	(19.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>56,685.00</b>	<b>56,746.00</b>	<b>18,919.88</b>	<b>56,874.00</b>	<b>(128.00)</b>	<b>-0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,426.00	3,426.00	1,465.75	3,426.00	0.00	0.0%
Noncapitalized Equipment		4400	500.00	500.00	0.00	500.00	0.00	0.0%
Food		4700	165,500.00	165,500.00	31,270.60	165,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>169,426.00</b>	<b>169,426.00</b>	<b>32,736.35</b>	<b>169,426.00</b>	<b>0.00</b>	<b>0.0%</b>

2020-21 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.00	1,300.00	0.00	1,300.00	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	5,440.00	5,440.00	1,383.00	5,440.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,740.00</b>	<b>6,740.00</b>	<b>1,383.00</b>	<b>6,740.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	11,592.00	11,592.00	0.00	11,592.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>11,592.00</b>	<b>11,592.00</b>	<b>0.00</b>	<b>11,592.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>381,600.00</b>	<b>383,611.00</b>	<b>98,320.68</b>	<b>382,486.00</b>		

2020-21 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	115,000.00	130,825.00	0.00	115,000.00	(15,825.00)	-12.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>115,000.00</b>	<b>130,825.00</b>	<b>0.00</b>	<b>115,000.00</b>	<b>(15,825.00)</b>	<b>-12.1%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>115,000.00</b>	<b>130,825.00</b>	<b>0.00</b>	<b>115,000.00</b>		

2020-21 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

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

2020-21 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance						622,150.00	9,775.00	1.6%
a) As of July 1 - Unaudited		9791	612,375.00	612,375.00				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			612,375.00	612,375.00		622,150.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			612,375.00	612,375.00		622,150.00		
2) Ending Balance, June 30 (E + F1e)			612,375.00	612,375.00		622,150.00		
Components of Ending Fund Balance								
a) Nonspendable						0.00		
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	612,375.00	612,375.00		622,150.00		
Board required reserve for economic uncertain	0000	9780	612,375.00					
Board required reserve for economic uncertain	0000	9789		612,375.00				
Board Approved reserve for economic uncertain	0000	9780				622,150.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

2020-21 First Interim  
Special Reserve Fund for Postemployment Benefits  
Revenues, Expenditures, and Changes in Fund Balance

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

2020-21 First Interim  
Special Reserve Fund for Postemployment Benefits  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	509,895.00	509,895.00		518,034.00	8,139.00	1.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			509,895.00	509,895.00		518,034.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			509,895.00	509,895.00		518,034.00		
2) Ending Balance, June 30 (E + F1e)			509,895.00	509,895.00		518,034.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	509,895.00	509,895.00		518,034.00		
Post Employment Benefits	0000	9780	509,895.00					
Post employment benefits	0000	9780		509,895.00				
Post employment benefits	0000	9780				518,034.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



2020-21 First Interim  
Special Reserve Fund for Postemployment Benefits  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

2020-21 First Interim  
Special Reserve Fund for Postemployment Benefits  
Revenues, Expenditures, and Changes in Fund Balance

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

2020-21 First Interim  
Special Reserve Fund for Postemployment Benefits  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	509,895.00	509,895.00		518,034.00	8,139.00	1.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			509,895.00	509,895.00		518,034.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			509,895.00	509,895.00		518,034.00		
2) Ending Balance, June 30 (E + F1e)			509,895.00	509,895.00		518,034.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	509,895.00	509,895.00		518,034.00		
Post Employment Benefits	0000	9780	509,895.00					
Post employment benefits	0000	9780		509,895.00				
Post employment benefits	0000	9780				518,034.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim  
Special Reserve Fund for Postemployment Benefits  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>								
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5,919.98	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	5,919.98	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	5,792.75	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	141,933.70	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	147,726.45	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(141,806.47)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2020-21 First Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</b>			0.00	0.00	(141,808.47)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	343,218.00	343,218.00		71,245.00	(271,973.00)	-79.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,218.00	343,218.00		71,245.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,218.00	343,218.00		71,245.00		
2) Ending Balance, June 30 (E + F1e)			343,218.00	343,218.00		71,245.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	343,218.00	343,218.00		71,245.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Other								
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	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								
Mitigation/Developer Fees								
		8681	0.00	0.00	5,919.98	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>5,919.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>5,919.98</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	5,792.75	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>5,792.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	141,933.70	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>141,933.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>147,726.45</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	539.50	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	38,268.00	0.00	0.00	38,268.00	100.0%
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	38,268.00	539.50	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	(38,268.00)	(539.50)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	114,803.00	0.00	0.00	(114,803.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	207,138.00	207,138.09	0.00	(207,138.00)	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	321,941.00	207,138.09	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</b>			0.00	283,673.00	206,598.59	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,359,177.00	1,359,177.00		(23.00)	(1,359,200.00)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,359,177.00	1,359,177.00		(23.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,359,177.00	1,359,177.00		(23.00)		
2) Ending Balance, June 30 (E + F1e)			1,359,177.00	1,642,850.00		(23.00)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9718	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	1,359,177.00	1,642,850.00		0.00		
Capital Assets	0000	9780	1,359,177.00					
Capital Assets	0000	9780		1,642,850.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(23.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	539.50	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>539.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	20,056.00	0.00	0.00	20,056.00	100.0%
Other Debt Service - Principal		7439	0.00	18,212.00	0.00	0.00	18,212.00	100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>38,268.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,268.00</b>	<b>100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>38,268.00</b>	<b>539.50</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8910	0.00	114,803.00	0.00	0.00	(114,803.00)	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>114,803.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(114,803.00)</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	207,138.00	207,138.09	0.00	(207,138.00)	-100.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>207,138.00</b>	<b>207,138.09</b>	<b>0.00</b>	<b>(207,138.00)</b>	<b>-100.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>321,941.00</b>	<b>207,138.09</b>	<b>0.00</b>		



2020-21 First Interim  
Foundation Private-Purpose Trust Fund  
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		6010-8099	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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	3,214.78	0.00	0.00	0.0%
6) Depreciation		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 EXPENSES			0.00	0.00	3,214.78	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(3,214.78)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(3,214.78)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	670,730.00	670,730.00		666,839.00	(3,891.00)	-0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			670,730.00	670,730.00		666,839.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			670,730.00	670,730.00		666,839.00		
2) Ending Net Position, June 30 (E + F1e)			670,730.00	670,730.00		666,839.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	670,730.00	670,730.00		666,839.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

2020-21 First Interim  
Foundation Private-Purpose Trust Fund  
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	3,214.78	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>3,214.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENSES</b>			0.00	0.00	3,214.78	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	557.29	557.29	526.41	562.70	5.41	1%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	557.29	557.29	526.41	562.70	5.41	1%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	557.29	557.29	526.41	562.70	5.41	1%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form At, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)	District Regular	563.00	562.70	
	Charter School		0.00	
	<b>Total ADA</b>	<b>563.00</b>	<b>562.70</b>	<b>-0.1%</b>
1st Subsequent Year (2021-22)	District Regular	557.29	524.65	
	Charter School			
	<b>Total ADA</b>	<b>557.29</b>	<b>524.65</b>	<b>-5.9%</b>
2nd Subsequent Year (2022-23)	District Regular	553.53	516.88	
	Charter School			
	<b>Total ADA</b>	<b>553.53</b>	<b>516.88</b>	<b>-6.6%</b>

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

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

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

Explanation:  
(required if NOT met)

Because attendance is not accounted for in 20-21, the assumption is 21-22 will be based on 19-20 actual enrollment.

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
<b>Current Year (2020-21)</b>				
District Regular	594	563		
Charter School				
<b>Total Enrollment</b>	<b>594</b>	<b>563</b>	<b>-5.2%</b>	<b>Not Met</b>
<b>1st Subsequent Year (2021-22)</b>				
District Regular	586	561		
Charter School				
<b>Total Enrollment</b>	<b>586</b>	<b>561</b>	<b>-4.3%</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2022-23)</b>				
District Regular	573	553		
Charter School				
<b>Total Enrollment</b>	<b>573</b>	<b>553</b>	<b>-3.5%</b>	<b>Not Met</b>

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

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

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

Explanation:  
(required if NOT met)

COVID enrollment is less than assumed in original budget.



**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	586	629	
Charter School			
<b>Total ADA/Enrollment</b>	<b>586</b>	<b>629</b>	<b>93.2%</b>
Second Prior Year (2018-19)			
District Regular	578	624	
Charter School			
<b>Total ADA/Enrollment</b>	<b>578</b>	<b>624</b>	<b>92.6%</b>
First Prior Year (2019-20)			
District Regular	563	600	
Charter School			
<b>Total ADA/Enrollment</b>	<b>563</b>	<b>600</b>	<b>93.8%</b>
Historical Average Ratio:			93.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	526	563		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>526</b>	<b>563</b>	<b>93.4%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	525	561		
Charter School				
<b>Total ADA/Enrollment</b>	<b>525</b>	<b>561</b>	<b>93.6%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	517	553		
Charter School				
<b>Total ADA/Enrollment</b>	<b>517</b>	<b>553</b>	<b>93.5%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

Biggs USD historically has low ADA.

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	5,684,714.00	6,153,478.00	8.2%	Not Met
1st Subsequent Year (2021-22)	5,628,608.00	6,113,876.00	8.6%	Not Met
2nd Subsequent Year (2022-23)	5,653,202.00	5,820,661.00	3.0%	Not Met

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

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

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

Explanation:  
(required if NOT met)

Due to 10% deficit at Budget.

**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)	4,757,253.69	5,845,082.45	81.4%
Second Prior Year (2018-19)	4,632,380.53	5,543,578.03	83.6%
First Prior Year (2019-20)	6,184,931.00	7,650,046.00	80.8%
	Historical Average Ratio:		81.9%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.9% to 85.9%	77.9% to 85.9%	77.9% to 85.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	4,823,875.00	5,833,235.00	82.7%	Met
1st Subsequent Year (2021-22)	6,472,371.00	7,987,896.00	81.0%	Met
2nd Subsequent Year (2022-23)	6,634,132.00	8,149,657.00	81.4%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	789,669.00	764,237.00	-3.2%	No
1st Subsequent Year (2021-22)	789,669.00	773,067.00	-2.1%	No
2nd Subsequent Year (2022-23)	789,669.00	818,551.00	3.7%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	615,238.00	1,124,834.00	82.8%	Yes
1st Subsequent Year (2021-22)	595,143.00	344,730.00	-42.1%	Yes
2nd Subsequent Year (2022-23)	595,143.00	344,730.00	-42.1%	Yes

Explanation:  
(required if Yes)

the addition of CARES dollars in 20-21 was not accounted for and reduction to federal dollars has now been assumed.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	295,987.00	322,689.00	9.0%	Yes
1st Subsequent Year (2021-22)	295,987.00	309,018.00	4.4%	No
2nd Subsequent Year (2022-23)	295,987.00	309,018.00	4.4%	No

Explanation:  
(required if Yes)

One time reimbursement fund for destroyed servers is now included.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	328,239.00	465,877.00	41.9%	Yes
1st Subsequent Year (2021-22)	368,239.00	384,791.00	4.5%	No
2nd Subsequent Year (2022-23)	308,239.00	384,791.00	24.8%	Yes

Explanation:  
(required if Yes)

COVID expenditures have been removed and no other reductions are assumed.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	717,371.00	781,541.00	8.9%	Yes
1st Subsequent Year (2021-22)	717,371.00	761,097.00	6.1%	Yes
2nd Subsequent Year (2022-23)	717,371.00	791,097.00	10.3%	Yes

Explanation:  
(required if Yes)

COVID expenditures have been removed and no other reductions are assumed.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	1,700,894.00	2,211,760.00	30.0%	Not Met
1st Subsequent Year (2021-22)	1,680,799.00	1,426,815.00	-15.1%	Not Met
2nd Subsequent Year (2022-23)	1,680,799.00	1,472,299.00	-12.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	1,045,610.00	1,247,418.00	19.3%	Not Met
1st Subsequent Year (2021-22)	1,085,610.00	1,145,888.00	5.6%	Not Met
2nd Subsequent Year (2022-23)	1,025,610.00	1,175,888.00	14.7%	Not Met

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

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

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

Explanation:

Federal Revenue  
(linked from 6A  
if NOT met)

Explanation:

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

the addition of CARES dollars in 20-21 was not accounted for and reduction to federal dollars has now been assumed.

Explanation:

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

One time reimbursement fund for destroyed servers is now included.

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

Explanation:

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

COVID expenditures have been removed and no other reductions are assumed.

Explanation:

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

COVID expenditures have been removed and no other reductions are assumed.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	24.1%	17.9%	6.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.0%	6.0%	2.2%

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

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

Fiscal Year	Projected Year Totals			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)	50,358.00	5,948,235.00		N/A	Met
1st Subsequent Year (2021-22)	(210,471.00)	6,626,788.00		3.2%	Met
2nd Subsequent Year (2022-23)	(672,374.00)	6,788,549.00		9.9%	Not Met

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

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

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

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

Out years account for declining enrollment and reduction in federal revenue.

**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)	2,536,752.00		Met
1st Subsequent Year (2021-22)	2,081,883.00		Met
2nd Subsequent Year (2022-23)	1,170,589.00		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2020-21)	1,908,876.00		Met

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

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

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

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	526	525	517
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

**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)	7,909,539.00	8,015,565.00	8,177,326.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,909,539.00	8,015,565.00	8,177,326.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	316,381.56	320,622.60	327,093.04
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)	316,381.56	320,622.60	327,093.04

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,906,930.00	1,432,055.00	540,761.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,906,930.00	1,432,055.00	540,761.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.11%	17.87%	6.61%
District's Reserve Standard (Section 10B, Line 7):	316,381.56	320,622.60	327,093.04
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)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

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

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

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

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

### S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(312,589.00)	(470,997.00)	50.7%	158,408.00	Not Met
1st Subsequent Year (2021-22)	(501,485.00)	(470,997.00)	-6.1%	(30,488.00)	Not Met
2nd Subsequent Year (2022-23)	(501,485.00)	(470,997.00)	-6.1%	(30,488.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	115,000.00	115,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	115,000.00	115,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	115,000.00	115,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Further encroachment of special ed increases contribution.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? 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	10	General Fund	Special Reserve Fund	1,524,154
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General fund cafeteria	General fund cafeteria	25,866

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
<b>TOTAL:</b>				<b>1,550,020</b>

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	115,289	115,289	115,289	115,289
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	25,866	25,866	25,866	25,866

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)
<b>Total Annual Payments:</b>	<b>141,155</b>	<b>141,155</b>	<b>141,155</b>	<b>141,155</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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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)

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

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	2,328,527.00	2,328,527.00
b. OPEB plan(s) fiduciary net position (if applicable)	2,328,527.00	2,328,527.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

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

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	190,752.00	190,752.00
1st Subsequent Year (2021-22)	190,752.00	190,752.00
2nd Subsequent Year (2022-23)	190,752.00	190,752.00
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)	78,046.00	66,576.00
1st Subsequent Year (2021-22)	78,046.00	66,576.00
2nd Subsequent Year (2022-23)	78,046.00	66,576.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	169,754.00	169,754.00
1st Subsequent Year (2021-22)	169,754.00	169,754.00
2nd Subsequent Year (2022-23)	178,162.00	178,162.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	9	9
1st Subsequent Year (2021-22)	8	8
2nd Subsequent Year (2022-23)	8	8

4. Comments:



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

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

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

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

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

n/a
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2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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


4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?

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)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2019-20)	(2020-21)	(2021-22)	(2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	38.0	38.0	38.0	38.0

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement	25,604	25,604	25,304
% 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

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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**

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)
Yes	Yes	Yes

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

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

No
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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**Certificated (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)
Yes	Yes	Yes

**Certificated (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)
No	No	No

**Certificated (Non-management) - Other**

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	31.4	21.9	21.9	21.9

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

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

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>One Year Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
<b>Multiyear Agreement</b>			
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	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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			

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

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

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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)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

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

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

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

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period  
 Were all managerial/confidential labor negotiations settled as of budget adoption?   
 If Yes or n/a, complete number of FTEs, then skip to S9.  
 If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	8.5	7.0	7.0	7.0

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

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

**Negotiations Not Settled**

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

	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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

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LCFF Calculator Universal Assumptions						
Biggs Unified (61408) - 1st Interim						
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Target Components:</b>						
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	4,988,355	4,980,018	4,980,018	4,746,284	4,291,699	-
Grade Span Adjustment	149,124	149,123	149,123	130,339	170,663	-
Supplemental Grant	649,000	626,922	615,607	582,678	-	-
Concentration Grant	222,476	226,060	197,773	190,005	-	-
Add-ons	171,355	171,355	171,355	171,355	171,355	171,355
<b>Total Target</b>	<b>6,180,310</b>	<b>6,153,478</b>	<b>6,113,876</b>	<b>5,820,661</b>	<b>4,633,717</b>	<b>171,355</b>
<b>Transition Components:</b>						
Target	\$ 6,180,310	\$ 6,153,478	\$ 6,113,876	\$ 5,820,661	\$ 4,633,717	\$ 171,355
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	6,006,867	5,942,612	5,942,612	5,690,222	5,185,746	969,793
<i>Remaining Need after Gap (Informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	798,438
<b>Total LCFF Entitlement</b>	<b>\$ 6,180,310</b>	<b>\$ 6,153,478</b>	<b>\$ 6,113,876</b>	<b>\$ 5,820,661</b>	<b>\$ 4,633,717</b>	<b>\$ 969,793</b>
<b>Components of LCFF By Object Code</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 3,140,220	\$ 2,547,140	\$ 3,036,138	\$ 2,776,042	\$ 1,677,902	\$ 969,793
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	581,791	1,213,804	685,204	652,085	563,281	-
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	2,462,572	2,392,534	2,392,534	2,392,534	2,392,534	2,392,534
8096 - In-Lieu of Property Taxes	(4,273)	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>2,458,299</i>	<i>2,392,534</i>	<i>2,392,534</i>	<i>2,392,534</i>	<i>2,392,534</i>	<i>2,392,534</i>
<b>TOTAL FUNDING</b>	<b>\$ 6,180,310</b>	<b>\$ 6,153,478</b>	<b>\$ 6,113,876</b>	<b>\$ 5,820,661</b>	<b>\$ 4,633,717</b>	<b>\$ 3,362,327</b>
<i>Basic Aid Status</i>						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,392,534
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 6,180,310</b>	<b>\$ 6,153,478</b>	<b>\$ 6,113,876</b>	<b>\$ 5,820,661</b>	<b>\$ 4,633,717</b>	<b>\$ 969,793</b>
<b>EPA Details</b>						
% 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)	\$ 581,791	\$ 1,213,804	\$ 685,204	\$ 652,085	\$ 563,281	\$ -
8012 - EPA, Current Year Receipt	-	-	-	-	-	-
(P-2 plus Current Year Accrual)	581,791	1,213,804	685,204	652,085	563,281	-
8019 - EPA, Prior Year Adjustment	-	-	-	-	-	-
(P-A less Prior Year Accrual)	8,106	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Biggs Unified (61408) - 1st Interim						
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Unduplicated Pupil Population</b>						
Enrollment	605	561	565	553	-	-
COE Enrollment	1	-	-	-	-	-
<i>Total Enrollment</i>	<i>606</i>	<i>561</i>	<i>565</i>	<i>553</i>	<i>-</i>	<i>-</i>
Unduplicated Pupil Count	384	354	354	354	-	-
COE Unduplicated Pupil Count	1	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>385</i>	<i>354</i>	<i>354</i>	<i>354</i>	<i>-</i>	<i>-</i>
Rolling %, Supplemental Grant	63.7400%	64.2700%	63.1100%	63.2500%	0.0000%	0.0000%
Rolling %, Concentration Grant	63.7400%	64.2700%	63.1100%	63.2500%	0.0000%	0.0000%
<b>FUNDED ADA</b>						
<i>Adjusted Base Grant ADA</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	186.17	186.17	186.17	162.72	162.72	-
Grades 4-6	116.93	116.93	116.93	107.40	106.53	-
Grades 7-8	79.80	79.80	79.80	82.55	81.68	-
Grades 9-12	-	-	-	-	165.94	-
<i>Total Adjusted Base Grant ADA</i>	<i>382.90</i>	<i>382.90</i>	<i>382.90</i>	<i>352.67</i>	<i>516.87</i>	<i>-</i>
<i>Necessary Small School ADA</i>	<i>Prior year</i>	<i>Current year</i>	<i>Prior year</i>	<i>Prior year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	203.87	181.54	181.54	179.52	-	-
<i>Total Necessary Small School ADA</i>	<i>203.87</i>	<i>181.54</i>	<i>181.54</i>	<i>179.52</i>	<i>-</i>	<i>-</i>
<b>Total Funded ADA</b>	<b>586.77</b>	<b>564.44</b>	<b>564.44</b>	<b>532.19</b>	<b>516.87</b>	<b>0.00</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	186.17	186.17	152.52	162.72	-	-
Grades 4-6	116.93	116.93	129.90	107.40	-	-
Grades 7-8	79.80	79.80	64.45	82.55	-	-
Grades 9-12	181.54	181.54	179.52	165.94	-	-
<b>Total Actual ADA</b>	<b>564.44</b>	<b>564.44</b>	<b>526.39</b>	<b>518.61</b>	<b>-</b>	<b>-</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>22.33</i>	<i>-</i>	<i>38.05</i>	<i>13.58</i>	<i>516.87</i>	<i>-</i>
<b>LCAP Percentage to Increase or Improve Services</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concent \$	871,476 \$	852,982 \$	813,380 \$	772,683 \$	- \$	-
Current year Percentage to Increase or Improve St	16.96%	16.63%	15.86%	15.84%	0.00%	0.00%