



*Inspiring every student to think, to learn, to achieve, to care.*

**2020-2021**  
**FIRST INTERIM**

**December 15, 2020**

G = General Ledger Data; S = Supplemental Data

Data Supplied For:

Form	Description	2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
CI	Interim Certification				S
01I	General Fund/County School Service Fund	GS	GS	GS	GS
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
MYPI	Multiyear Projections - General Fund				GS
01CSI	Criteria and Standards Review				S
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
35I	County School Facilities Fund	G	G		G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G



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**SCHOOL DISTRICT  
CERTIFICATION**

**2020 - 2021**

**First Interim**

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2020 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Stacy Matusek Telephone: 951-696-1600  
Title: Chief Financial Officer E-mail: smatusek@murrieta.k12.ca.us

**Criteria and Standards Review Summary**

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

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

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

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	<b>X</b>	
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).	<b>X</b>	
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?	<b>X</b>	



*Inspiring every student to think, to learn, to achieve, to care.*

**GENERAL  
FUND**

**2020 - 2021**

**First Interim**

# Murrieta Valley Unified School District 2020-2021 First Interim Budget Assumptions

## Overview

The 2020-2021 First Interim was prepared utilizing the following sources:

- ✚ Governor's 2020-2021 State Enacted Budget
- ✚ School Services of California 2020-2021 Adopted Budget Financial Dashboard Projections
- ✚ Fiscal Crisis and Management Assistance Team LCFF (Local Control Funding Formula) Calculators
- ✚ Riverside County Office of Education First Interim Guidance Letter

Throughout the 2020-2021 fiscal year, key dates and events may have an impact on budget projections and may require budget revisions including:

- ✚ Final State Enacted Budget
  - State Budget impacts were presented in the 45 Day Budget Revision and are reflected in the First Interim Report
- ✚ Student Enrollment
  - August 2020 – First Day of School
  - October 2020 – CBEDS
  - December 2020 – CALPADS Fall Certification
- ✚ Average Daily Attendance (ADA) Reports
  - Districts will not be required to prepare ADA reports for the 2020-2021 fiscal year
- ✚ COVID-19 Impacts
- ✚ Governor's Budget Proposal for 2021-2022
  - January 2021

Based on the criteria and budget factors listed above, Murrieta Valley Unified School District will meet its financial obligation, for the budget year, 2021-2022 fiscal year and 2022-2023 fiscal year. However, significant deficits are covered utilizing one-time reserve balances for ongoing expenditures.



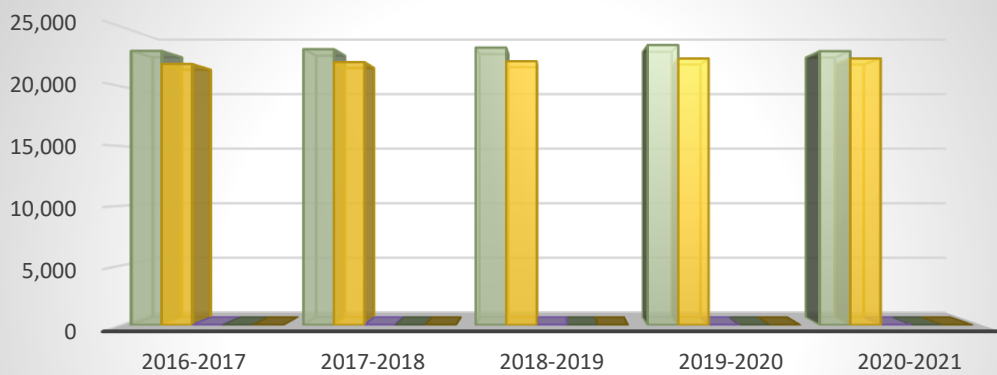
# Murrieta Valley Unified School District 2020-2021 First Interim Budget Assumptions

## Enrollment, Average Daily Attendance & Local Control Funding Formula

Local Control Funding Formula calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections along with Riverside County Office of Education First Interim Guidance Letter and School Services of California’s Adopted State Budget Financial Dartboard. Due to the impacts of COVID-19, ADA reporting will not occur for 2020-2021. Therefore, LCFF funding is estimated utilizing ADA from 2019-2020. The following information details the components of LCFF and district calculations:

- ✚ Grade Span Base Grants Per ADA—TK/K-3, 4-6, 7-8, 9-12
- ✚ Base Grant Add-On’s-TK/K-3 Grade Span Adjustment & 9-12 Career Technical Education
- ✚ Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
  - English Learners, Free and Reduced-Price Meal Program, Foster Youth and Homeless
  - District Unduplicated Pupil Count three year rolling average 36.53%
- ✚ Cost of Living Adjustment
  - 2.31% Cost of Living Adjustment
  - <2.31%> Base Grant Proration Factor
  - 0% Effective Change in LCFF Funding
- ✚ Districts are funded on the greater of prior year ADA or current year ADA
  - CBEDS Enrollment 22,950
  - LCFF Funded ADA 22,348
  - Includes 8 ADA County Programs

**Historical Enrollment and P2 Average Daily Attendance**



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
CBEDS Enrollment-District Only	22,978	23,121	23,251	23,470	22,950
P2 ADA-District Only	21,883	22,039	22,112	22,340	22,340
ADA/Enrollment %	95.23%	95.32%	95.10%	95.19%	97.34%
Enrollment Change %	0.67%	0.62%	0.56%	0.94%	-2.22%
ADA Change %	0.70%	0.71%	0.33%	1.03%	0.00%

Murrieta Valley Unified School District  
2020-2021 First Interim Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula -  
continued

<b>LCFF (Local Control Funding Formula)</b>					
<b><u>LCFF FACTORS</u></b>	<b><u>TK-3</u></b>	<b><u>4-6</u></b>	<b><u>7-8</u></b>	<b><u>9-12</u></b>	<b><u>TOTAL</u></b>
Base Grant	\$7,702	\$7,818	\$8,050	\$9,329	
Grade Span Adjustment	\$801			\$243	
Supplemental Funding Add-On 36.53%	\$621	\$571	\$588	\$699	
Funded ADA	5,918	4,718	3,602	8,110	22,348
LCFF Grade Level Funding	\$54,001,477	\$39,576,558	\$31,112,914	\$83,304,700	\$207,995,649
Transportation Funding					\$88,659
<b><i>2020-2021 PROJECTED LCFF FUNDING</i></b>					<b><i>\$208,084,308</i></b>

LCFF funding totaling \$208,084,308 is comprised of the following sources:

- ✚ State Aid \$105,459,097 = 51%
- ✚ Property Taxes \$58,575,533= 28%
- ✚ Education Protection Act \$44,049,678 = 21%

# Murrieta Valley Unified School District 2020-2021 First Interim Budget Assumptions

## Revenues

2020-2021 First Interim federal revenues include projected awards, one-time carryover funds and one-time grants for CARES funding:

Resource	Description	Allocation
0000	Other Federal	\$ 15,000
3010	ESEA: Title I	\$ 3,224,843
3182	ESEA: School Improvement (CSI)	\$ 93,247
3210	CARES Act, Elementary & Secondary School Emergency Relief Fund	\$ 1,780,044
3215	CARES Act, Governor's Emergency Education Relief Fund; Learning Loss Mitigation	\$ 1,767,363
3220	CARES Act, Coronavirus Relief Fund; Learning Loss Mitigation	\$ 11,438,716
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$ 4,930,313
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$ 17,722
3315	Special Ed: IDEA Preschool Grants	\$ 91,199
3327	Special Ed: IDEA Mental Health Reimbursement	\$ 200,000
3345	Special Ed: IDEA Preschool Staff Development	\$ 869
3410	Department of Rehab Workability	\$ 40,000
3550	Carl D. Perkins Career and Technical Education	\$ 111,704
4035	ESEA: Title II Improving Teacher Quality	\$ 660,870
4127	ESEA: Title IV Student Support and Academic Enrichment	\$ 335,192
4201	ESEA: Title III Immigrant Student Program	\$ 15,600
4203	ESEA: Title III Limited English Proficient	\$ 304,094
<b>TOTAL FEDERAL REVENUES</b>		<b>\$ 25,026,776</b>

2020-2021 First Interim state revenues include one-time carryover funds and the following programs:

- ✚ Mandate Block Grant funds based on 2019-2020 ADA and a 0% COLA: K-8 ADA \$32.18, 9-12 ADA \$61.94
- ✚ Lottery funds are projected on 2019-2020 Annual ADA: Unrestricted Lottery \$150 per ADA and Lottery Prop 20 \$49 per ADA
- ✚ Estimated STRS On Behalf Pension Contribution rate is based on prior year 2019-2020 totals

## Murrieta Valley Unified School District 2020-2021 First Interim Budget Assumptions

### Revenues – continued

Resource	Description	Allocation
0000	Mandate Block Grant	\$ 960,074
0000	State Testing	\$ 56,882
1100	Lottery	\$ 3,430,040
6300	Lottery Prop 20	\$ 1,071,191
6387	Career Technical Education Incentive Grant	\$ 859,398
6388	K-12 Strong Workforce	\$ 329,392
6512	Special Ed Mental Health	\$ 1,443,525
6520	Special Ed Workability	\$ 58,145
6695	Prop 56 Tobacco Prevention Act	\$ 157,000
7420	State Learning Loss Mitigation Funds	\$ 1,777,278
7690	STRS on Behalf Pension Contribution	\$14,685,129
	<b>TOTAL STATE REVENUES</b>	<b>\$24,828,054</b>

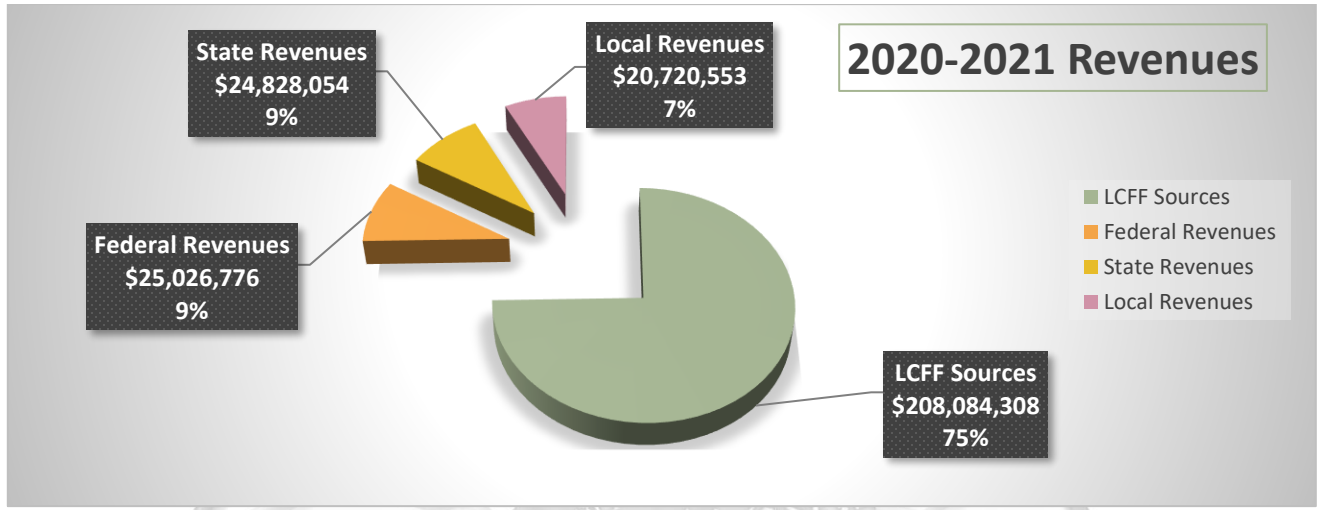
2020-2021 First Interim local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues. Local revenues for AB602 special education are funded on district wide projected P2 ADA.

Resource	Description	Allocation
0000	Leases & Rentals	\$ 130,891
0000	Interest	\$ 200,000
0000	Other Income	\$ 625,000
0200	Safety Credits Reimbursements	\$ 1,125,970
0600	Donation Revenue	\$ 400,000
0605	Safety Awards	\$ 19,000
0607	Restitution Payments- Insurance	\$ 558
0610	Other Awards	\$ 889,805
0620	Non-Resident Student Fees	\$ 47,484
0991	Bill to Outside Agencies	\$ 750,000
6500	Special Education SELPA Transfer from COE	\$ 15,142,007
6531	Low Incidence Special Education	\$ 303,175
9986	Redevelopment Revenues	\$ 1,086,663
	<b>TOTAL LOCAL REVENUES</b>	<b>\$ 20,720,553</b>

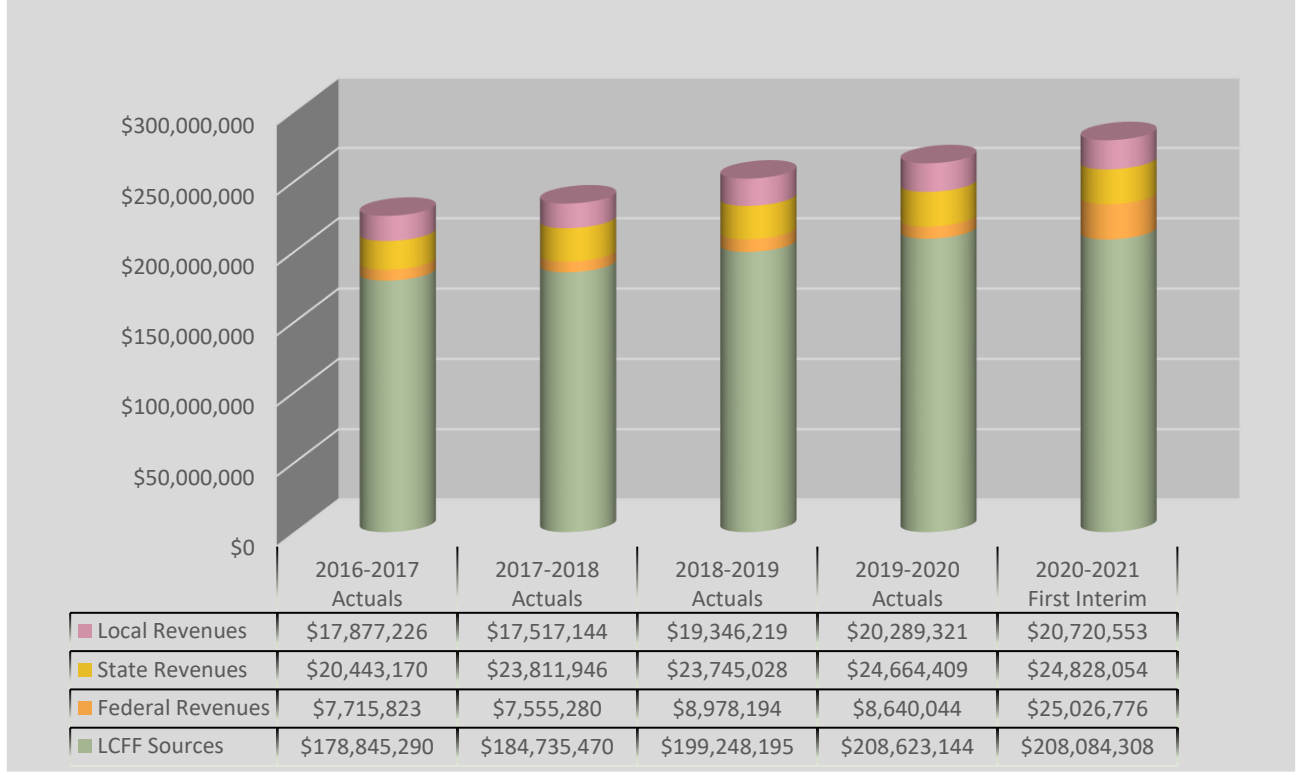
# Murrieta Valley Unified School District 2020-2021 First Interim Budget Assumptions

## Revenues - continued

2020-2021 First Interim revenues are projected at \$278,659,691.



## Historical Revenues



# Murrieta Valley Unified School District

## 2020-2021 First Interim Budget Assumptions

### Expenditures

#### Salaries and Benefits

- + 2020-2021 First Interim includes the following FTEs:
  - Certificated Bargaining Unit 1,050.0
  - Classified Bargaining Unit 798.1
  - Management/Support 166.3
- + Certificated staffing ratios to develop initial 2020-2021 general education staffing requirements:
  - TK/K-3 Grades—27:1
  - 4-5 Grades—32:1
  - 6-8 Grades—31:1
  - 9-12 Grades—31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives
- + Classified staffing ratios—these ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements.
  - Basic Hours—27:1 Elementary, 25:1 Middle Schools, 22:1 High Schools
  - Supplemental—32:1 Elementary, 47:1 Middle Schools, 37:1 High Schools
- + Statutory Benefits and Health and Welfare
  - STRS (State Teachers' Retirement System)
    - Adopted Budget included a STRS rate decrease of <0.95%> from 17.10% to 16.15% equal to approximately <\$1.14M> within all budget sources
  - PERS (Public Employees' Retirement System)
    - Adopted Budget included a PERS rate increase of 0.979% from 19.721% to 20.70% equal to approximately \$0.4M within all budget sources
  - Certificated total statutory benefit rate equal to 19.65%
  - Classified total statutory benefit rate equal to 30.40%
  - Health and welfare cap \$9,675 per FTE
- + Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability. 2020-2021 First Interim revenue and expenditure budgets in the restricted General Fund include a projected liability of \$14,685,129.
- + Step and Column
  - All certificated employees \$2,307,644 plus statutory benefits of \$453,452 for a total of \$2,761,096.
  - All classified employees \$548,574 plus statutory benefits of \$166,766 for a total of \$715,340.
- + Retiree Benefits are projected at \$976,136.

# Murrieta Valley Unified School District 2020-2021 First Interim Budget Assumptions

## Expenditures - continued

- ✚ Annual payments for Supplemental Early Retirement Incentive Programs: the second annual payment equal to \$2,132,790 for the 2018-2019 program.
- ✚ The budget also includes approximately \$5.6M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation, AB1522 paid sick leave for substitutes, and summer school instruction.
- ✚ Salary and benefit projections of \$231,874,072 are equal to 83.7% of total expenditures.

## Discretionary Budgets

Site discretionary budgets are funded at the allocation rates listed below using projected October 2020 CALPADS student enrollment numbers.

Description	Per Student Allocation	Academic Stipend Allocation	Per Student Stipend Allocation	Other
Elementary	\$52.25	\$15,000	\$4.00	\$600 combo class
Middle Schools	\$52.25	\$35,000	\$4.00	n/a
High Schools	\$57.00	\$73,842	n/a	n/a
Continuation	\$52.25	\$15,000	n/a	n/a
Independent Study	\$52.25	n/a	n/a	n/a

2020-2021 Site Allocations			
Site	Discretionary	Site	Discretionary
Alta Murrieta Elementary	\$ 64,669	Tovashal Elementary	\$ 59,888
Antelope Hills Elementary	\$ 63,825	Shivela Middle	\$116,563
Avaxat Elementary	\$ 55,500	Thompson Middle	\$127,363
Buchanan Elementary	\$ 66,694	Warm Springs Middle	\$ 86,975
Cole Canyon Elementary	\$ 76,538	McElhinney Middle	\$116,956
E. Hale Curran Elementary	\$ 49,988	Murrieta Valley High	\$205,056
Lisa J. Mails Elementary	\$ 70,688	Murrieta Mesa High	\$212,295
Monte Vista Elementary	\$ 65,344	Vista Murrieta High	\$277,560
Murrieta Elementary	\$ 66,525	Murrieta Canyon Academy	\$ 27,227
Rail Ranch Elementary	\$ 52,631		
		<b>Total</b>	<b>\$1,862,285</b>

# Murrieta Valley Unified School District 2020-2021 First Interim Budget Assumptions

## Expenditures - continued

A 10% reduction has been applied to department budget allocations listed below. Excluded from this reduction are budgets for maintenance, operations, special education, and redevelopment.

2020-2021 Department Discretionary Allocations			
<u>Department</u>	<u>Discretionary</u>	<u>Department</u>	<u>Discretionary</u>
Board & Superintendent	\$ 53,578	Ongoing Major Maintenance Account	\$1,144,750
Business Services	\$ 20,250	Operations	\$ 549,217
Communications	\$ 34,024	Purchasing & Warehouse	\$ 11,097
Energy Management	\$ 8,262	Redevelopment Projects	\$ 158,761
Facilities	\$ 11,619	Risk Management	\$ 4,293
Family Services	\$ 4,653	Special Education	\$ 387,003
Human Resources	\$ 32,360	Technology	\$ 41,715
Infrastructure	\$ 67,500		
		<b>Total</b>	<b>\$2,529,082</b>

## Other Expenditures

Lottery expenditures totaling \$4,501,231 include the following:

- ✚ Certificated Teacher Salaries and Benefits \$2,751,208
- ✚ Site Programs: Athletics, Band, Choir and Drama \$192,500
- ✚ Educational Services, Counseling, Curriculum and Instruction, Health Services, Student Support \$136,332
- ✚ School Resource Officers \$350,000
- ✚ Instructional Materials (Restricted Lottery) \$1,071,191

Other expenditures include:

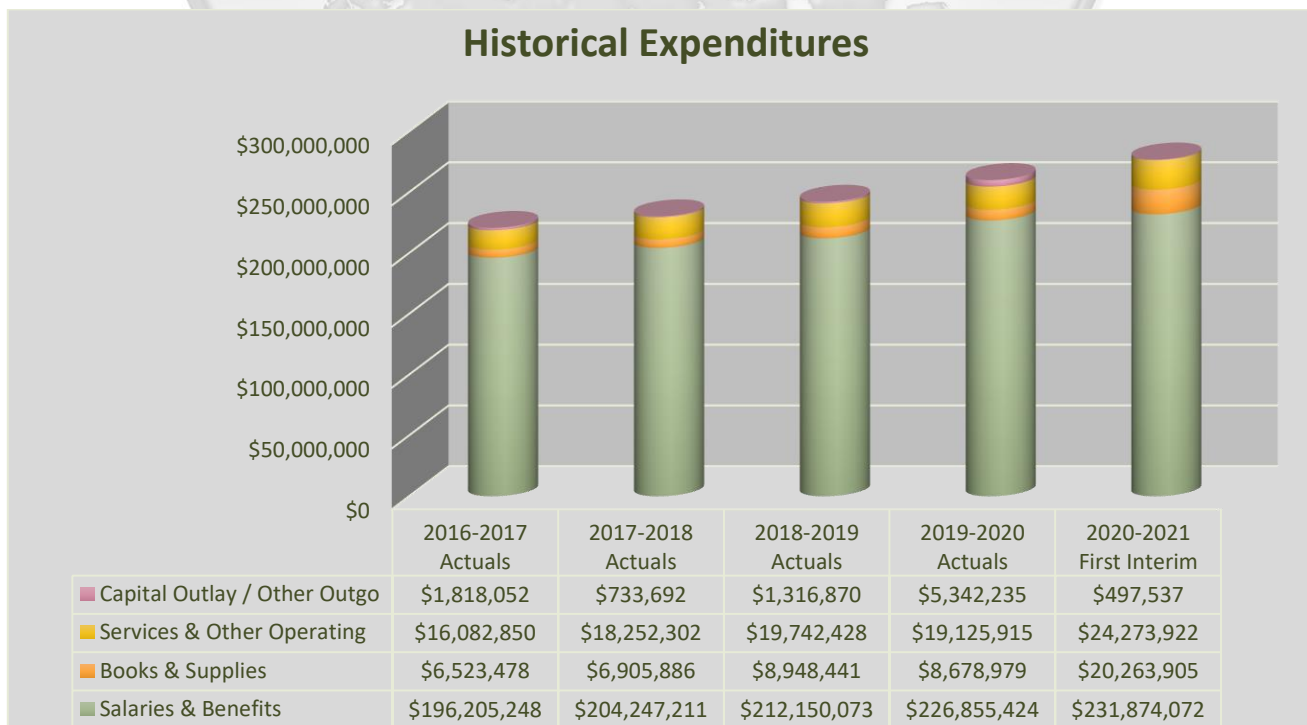
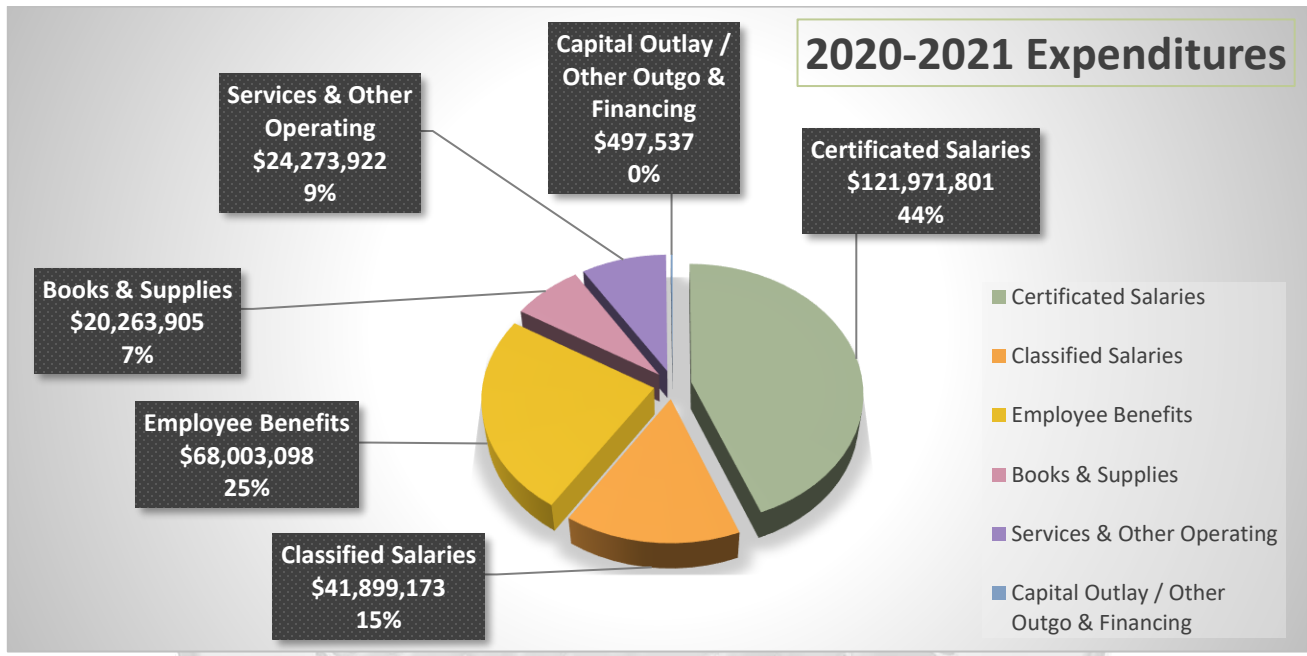
- ✚ Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$5,075,000.
- ✚ Long term debt and other outgo expenditures have been budgeted at \$451,478
  - Long term debt includes payments for the District Support Center COP.
- ✚ Operating leases for buildings, district paid copiers, click charges, and print shop are budgeted at \$1,382,969.
- ✚ Murrieta Valley Unified School District's approved indirect cost rate for 2020-2021 is 5.64% and will provide an estimated <\$1,694,612> to the unrestricted general fund from restricted resources and other district funds.



# Murrieta Valley Unified School District 2020-2021 First Interim Budget Assumptions

## Expenditures - continued

2020-2021 First Interim expenditures are projected at \$276,909,436



# Murrieta Valley Unified School District 2020-2021 First Interim Budget Assumptions

## Other Financing Sources and Uses

2020-2021 First Interim includes other financing sources/uses and transfers out from General Fund to the Child Development Fund and the Cafeteria Special Revenue Fund. Due to the impacts of COVID-19 and school closures, revenues within these funds have been significantly reduced. The projected losses result in deficit spending. Beginning fund balances will be exhausted and a transfer is necessary to maintain a positive \$0 ending fund balance on June 30, 2021.

- + Child Development Fund
  - The General Fund transfer out to the Child Development fund is projected at \$1,062,081.
- + Cafeteria Special Revenue Fund
  - The General Fund transfer out to the Cafeteria Special Revenue Fund is projected at \$717,272.

## Contributions to Programs

- + Ongoing Major Maintenance and Repair
  - The State Allocation Board requires that districts who receive state funding for school construction contribute unrestricted resources to a restricted categorical program titled Ongoing and Major Maintenance-Restricted Maintenance Account. The 2020-2021 Ongoing and Major Maintenance-Restricted Maintenance Account contribution is \$7,459,508 equal to 3% of total General Fund expenditures. STRS On-Behalf Pension Contribution and one-time pandemic funding expenditures are excluded from the General Fund expenditure total prior to calculating the 3% contribution.
- + Special Education
  - Special Education expenditures include salaries and benefits, step and column costs, non-public schools, non-public agencies, services, legal costs, mediation agreements and discretionary funds. The contribution to special education is projected at \$27,583,583.
- + Transportation
  - Transportation expenditures include salaries and benefits, step increases and general operating expenses including fuel, parts, and repairs. The contribution to transportation is projected at \$4,925,193.

## Murrieta Valley Unified School District 2020-2021 First Interim Budget Assumptions

### Learning Continuity and Attendance Plan and Budget Overview for Parents

- ✦ Prior to COVID-19, districts were required to adopt and annually update a three-year LCAP (Local Control Accountability Plan). In lieu of an LCAP, Education Code 43509 requires all local educational agencies to adopt a Learning Continuity and Attendance Plan and a Local Control Funding Formula Budget Overview for Parents for the 2020-2021 fiscal year.
- ✦ MVUSD's Learning Continuity and Attendance Plan was presented and approved at the September 10, 2020 Board of Education meeting.
- ✦ MVUSD's Local Control Funding Formula Budget Overview for Parents will be presented along with the First Interim Report at the December 15, 2020 Board of Education meeting.
- ✦ Total budgeted expenditures in the Learning Continuity Plan are \$23,562,000.

### Projected Ending Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2020-2021 projected ending balance.

2020-2021 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Non-spendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 2,946,562	\$ 2,946,562
Assigned	\$13,349,346	\$ 0	\$13,349,346
Unassigned Reserve for Economic Uncertainties 3%	\$ 8,362,819	\$ 0	\$ 8,362,819
Unassigned/Unappropriated	\$ 27,258,468	\$ 0	\$ 27,258,468
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$48,985,633</b>	<b>\$ 2,946,562</b>	<b>\$51,932,195</b>

The 2020-2021 First Interim and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

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	192,226,729.00	208,785,989.00	81,209,047.90	208,084,308.00	(701,681.00)	-0.3%
2) Federal Revenue		8100-8299	15,960,011.00	23,315,990.00	12,592,243.95	25,026,776.00	1,710,786.00	7.3%
3) Other State Revenue		8300-8599	22,687,465.00	24,951,170.00	3,369,545.27	24,828,054.00	(123,116.00)	-0.5%
4) Other Local Revenue		8600-8799	20,476,571.00	20,734,384.00	5,461,235.01	20,720,553.00	(13,831.00)	-0.1%
5) TOTAL, REVENUES			251,350,776.00	277,787,533.00	102,632,072.13	278,659,691.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	121,205,565.00	122,931,034.00	39,010,196.30	121,971,801.00	959,233.00	0.8%
2) Classified Salaries		2000-2999	42,411,336.00	42,767,282.00	12,200,615.72	41,899,173.00	868,109.00	2.0%
3) Employee Benefits		3000-3999	67,962,615.00	68,573,427.00	18,820,036.24	68,003,098.00	570,329.00	0.8%
4) Books and Supplies		4000-4999	6,423,954.00	18,938,112.00	4,282,269.97	20,263,905.00	(1,325,793.00)	-7.0%
5) Services and Other Operating Expenditures		5000-5999	20,235,146.00	22,511,283.00	8,724,305.54	24,273,922.00	(1,762,639.00)	-7.8%
6) Capital Outlay		6000-6999	400,000.00	425,119.00	268,395.12	668,396.00	(243,277.00)	-57.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	446,661.00	446,661.00	229,080.55	451,478.00	(4,817.00)	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(662,729.00)	(662,729.00)	0.00	(622,337.00)	(40,392.00)	6.1%
9) TOTAL, EXPENDITURES			258,422,548.00	275,930,189.00	83,534,899.44	276,909,436.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,071,772.00)	1,857,344.00	19,097,172.69	1,750,255.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	71,859.28	71,859.00	71,859.00	New
b) Transfers Out		7600-7629	35,000.00	35,000.00	71,859.28	1,851,212.00	(1,816,212.00)	-5189.2%
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			(35,000.00)	(35,000.00)	0.00	(1,779,353.00)		

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>			(7,106,772.00)	1,822,344.00	19,097,172.69	(29,098.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,438,519.00	51,961,293.60		51,961,293.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,438,519.00	51,961,293.60		51,961,293.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,438,519.00	51,961,293.60		51,961,293.60		
2) Ending Balance, June 30 (E + F1e)			41,331,747.00	53,783,637.60		51,932,195.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			9,915,314.00	3,456,080.19		2,946,562.49		
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	14,816,608.00	15,795,425.00		13,349,346.00		
CSEA Negotiated Agreement	0000	9780	111,800.00					
Medi-Cal LEA Audit Repayment	0000	9780	1,339,146.00					
Site and Department Discretionary	0000	9780	234,750.00					
Medi-Cal Administrative Activities	0000	9780	128,730.00					
One-Time Funds Outstanding Mandate	0000	9780	10,745,010.00					
Donations	0000	9780	579,331.00					
Saturday School Reimbursement Progi	0000	9780	61,500.00					
Site Facility Use Agreements	0000	9780	66,785.00					
Other Grants	0000	9780	12,000.00					
Non-Resident Student Fees	0000	9780	478,111.00					
LCAP Site Supplemental Discretionary	0000	9780	1,059,445.00					
CSEA Negotiated Agreement	0000	9780		111,800.00				
Medi-Cal LEA Audit Repayment	0000	9780		1,331,788.00				
Site and Department Discretionary	0000	9780		435,915.00				
Medi-Cal Administrative Activities	0000	9780		138,309.00				
One-Time Funds for Outstanding Manc	0000	9780		11,316,443.00				
Donations	0000	9780		656,848.00				
Saturday School Reimbursement Progi	0000	9780		62,615.00				
Site Safety Awards	0000	9780		36,868.00				
Green Team Schools	0000	9780		29,877.00				
Site Facilities Use Agreement	0000	9780		53,877.00				
Other Grants	0000	9780		13,061.00				
Non-Resident Student Fees	0000	9780		565,114.00				
LCAP Site Supplemental Discretionary	0000	9780		1,042,910.00				
CSEA Negotiated Agreement	0000	9780				111,800.00		
Medi-Cal LEA Audit Repayment	0000	9780				1,331,788.00		
Medi-Cal Administrative Activities	0000	9780				28,962.00		
One-Time Funds for Outstanding Manc	0000	9780				11,316,443.00		
Non-Resident Student Fees	0000	9780				560,353.00		

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)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,753,726.00	8,278,956.00		8,362,819.00		
Unassigned/Unappropriated Amount		9790	8,831,099.00	26,238,176.41		27,258,468.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	96,720,398.00	113,279,658.00	64,594,052.00	105,459,097.00	(7,820,561.00)	-6.9%
Education Protection Account State Aid - Current Year		8012	38,585,810.00	38,585,810.00	11,012,420.00	44,049,678.00	5,463,868.00	14.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	562,122.00	562,122.00	0.00	562,356.00	234.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	54,009,597.00	54,009,597.00	0.00	54,039,090.00	29,493.00	0.1%
Unsecured Roll Taxes		8042	2,342,649.00	2,342,649.00	2,271,054.88	2,342,649.00	0.00	0.0%
Prior Years' Taxes		8043	3,137,021.00	3,137,021.00	3,148,375.03	3,137,021.00	0.00	0.0%
Supplemental Taxes		8044	932,836.00	932,836.00	147,669.36	867,705.00	(65,131.00)	-7.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,141,777.00)	(6,141,777.00)	53,471.63	(5,964,659.00)	177,118.00	-2.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,105,311.00	2,105,311.00	0.00	3,622,396.00	1,517,085.00	72.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			192,253,967.00	208,813,227.00	81,227,042.90	208,115,333.00	(697,894.00)	-0.3%
<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	(27,238.00)	(27,238.00)	(17,995.00)	(31,025.00)	(3,787.00)	13.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			192,226,729.00	208,785,989.00	81,209,047.90	208,084,308.00	(701,681.00)	-0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,929,024.00	4,929,024.00	0.00	4,948,035.00	19,011.00	0.4%
Special Education Discretionary Grants		8182	292,111.00	292,111.00	0.00	292,068.00	(43.00)	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	15,000.00	15,000.00	0.00	15,000.00	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	2,125,261.00	2,125,261.00	509,112.00	3,224,843.00	1,099,582.00	51.7%
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	397,611.00	397,611.00	79,039.49	660,870.00	263,259.00	66.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	15,600.00	15,600.00	New
Title III, Part A, English Learner Program	4203	8290	147,103.00	147,103.00	86,048.01	304,094.00	156,991.00	106.7%
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	272,053.00	272,053.00	34,317.45	428,439.00	156,386.00	57.5%
Career and Technical Education	3500-3599	8290	111,704.00	111,704.00	0.00	111,704.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,670,144.00	15,026,123.00	11,883,727.00	15,026,123.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>15,960,011.00</b>	<b>23,315,990.00</b>	<b>12,592,243.95</b>	<b>25,026,776.00</b>	<b>1,710,786.00</b>	<b>7.3%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	960,074.00	960,074.00	0.00	960,074.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,829,980.00	4,829,980.00	(142,076.82)	4,501,231.00	(328,749.00)	-6.8%
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	361,731.00	723,462.00	782,006.69	859,398.00	135,936.00	18.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	157,000.00	157,000.00	0.00	157,000.00	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	16,378,680.00	18,280,654.00	2,729,615.40	18,350,351.00	69,697.00	0.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>22,687,465.00</b>	<b>24,951,170.00</b>	<b>3,369,545.27</b>	<b>24,828,054.00</b>	<b>(123,116.00)</b>	<b>-0.5%</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>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	1,086,663.00	1,086,663.00	0.00	1,086,663.00	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	365,687.00	365,687.00	5,966.32	130,891.00	(234,796.00)	-64.2%
Interest		8660	200,000.00	200,000.00	5,869.70	200,000.00	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	84,000.00	84,000.00	47,484.17	47,484.00	(36,516.00)	-43.5%
Transportation Fees From Individuals		8675	290,000.00	290,000.00	49,555.93	0.00	(290,000.00)	-100.0%
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	3,291,015.00	3,291,015.00	1,482,028.89	3,810,333.00	519,318.00	15.8%
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	15,159,206.00	15,417,019.00	3,870,330.00	15,445,182.00	28,163.00	0.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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>20,476,571.00</b>	<b>20,734,384.00</b>	<b>5,461,235.01</b>	<b>20,720,553.00</b>	<b>(13,831.00)</b>	<b>-0.1%</b>
<b>TOTAL, REVENUES</b>			<b>251,350,776.00</b>	<b>277,787,533.00</b>	<b>102,632,072.13</b>	<b>278,659,691.00</b>	<b>872,158.00</b>	<b>0.3%</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	101,633,031.00	103,195,601.00	32,519,928.72	102,197,512.00	998,089.00	1.0%
Certificated Pupil Support Salaries		1200	8,573,318.00	8,730,999.00	2,779,254.99	8,566,352.00	164,647.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	10,339,649.00	10,342,712.00	3,517,927.96	10,558,013.00	(215,301.00)	-2.1%
Other Certificated Salaries		1900	659,567.00	661,722.00	193,084.63	649,924.00	11,798.00	1.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>121,205,565.00</b>	<b>122,931,034.00</b>	<b>39,010,196.30</b>	<b>121,971,801.00</b>	<b>959,233.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	14,090,309.00	14,239,631.00	3,524,320.44	13,588,171.00	651,460.00	4.6%
Classified Support Salaries		2200	16,454,705.00	16,448,093.00	4,918,492.61	16,215,276.00	232,817.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	2,869,712.00	2,858,440.00	962,926.17	2,889,628.00	(31,188.00)	-1.1%
Clerical, Technical and Office Salaries		2400	8,805,654.00	9,039,564.00	2,770,326.27	9,024,544.00	15,020.00	0.2%
Other Classified Salaries		2900	190,956.00	181,554.00	24,550.23	181,554.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>42,411,336.00</b>	<b>42,767,282.00</b>	<b>12,200,615.72</b>	<b>41,899,173.00</b>	<b>868,109.00</b>	<b>2.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	34,175,012.00	34,423,002.00	6,221,961.67	34,265,607.00	157,395.00	0.5%
PERS		3201-3202	8,427,311.00	8,511,015.00	2,542,285.75	8,404,416.00	106,599.00	1.3%
OASDI/Medicare/Alternative		3301-3302	5,023,370.00	5,012,127.00	1,416,015.93	4,917,337.00	94,790.00	1.9%
Health and Welfare Benefits		3401-3402	13,999,953.00	14,248,358.00	5,226,865.37	14,049,730.00	198,628.00	1.4%
Unemployment Insurance		3501-3502	81,832.00	82,059.00	23,972.57	80,995.00	1,064.00	1.3%
Workers' Compensation		3601-3602	3,272,336.00	3,314,065.00	1,024,047.13	3,277,650.00	36,415.00	1.1%
OPEB, Allocated		3701-3702	951,574.00	951,574.00	333,669.04	976,136.00	(24,562.00)	-2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,031,227.00	2,031,227.00	2,031,218.78	2,031,227.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>67,962,615.00</b>	<b>68,573,427.00</b>	<b>18,820,036.24</b>	<b>68,003,098.00</b>	<b>570,329.00</b>	<b>0.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,134,945.00	855,482.00	274,772.95	681,654.00	173,828.00	20.3%
Books and Other Reference Materials		4200	85,930.00	150,677.00	24,128.16	152,677.00	(2,000.00)	-1.3%
Materials and Supplies		4300	4,183,119.00	12,279,518.00	1,994,054.84	12,466,106.00	(186,588.00)	-1.5%
Noncapitalized Equipment		4400	1,019,960.00	5,652,435.00	1,989,314.02	6,963,468.00	(1,311,033.00)	-23.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,423,954.00</b>	<b>18,938,112.00</b>	<b>4,282,269.97</b>	<b>20,263,905.00</b>	<b>(1,325,793.00)</b>	<b>-7.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,691,000.00	1,917,941.00	124,764.00	1,917,941.00	0.00	0.0%
Travel and Conferences		5200	303,915.00	300,512.00	11,164.24	305,594.00	(5,082.00)	-1.7%
Dues and Memberships		5300	53,560.00	77,265.00	53,889.00	77,265.00	0.00	0.0%
Insurance		5400-5450	2,126,200.00	2,126,200.00	2,039,771.78	2,102,841.00	23,359.00	1.1%
Operations and Housekeeping Services		5500	5,036,500.00	5,036,800.00	1,706,518.30	5,036,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,660,030.00	2,729,327.00	1,038,345.70	2,769,775.00	(40,448.00)	-1.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,850.00)	(19,850.00)	(6,217.18)	(19,850.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,112,499.00	9,849,949.00	3,635,717.27	11,590,417.00	(1,740,468.00)	-17.7%
Communications		5900	271,292.00	493,139.00	120,352.43	493,139.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,235,146.00</b>	<b>22,511,283.00</b>	<b>8,724,305.54</b>	<b>24,273,922.00</b>	<b>(1,762,639.00)</b>	<b>-7.8%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	243,276.91	443,277.00	(243,277.00)	-121.6%
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	25,119.00	25,118.21	25,119.00	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>400,000.00</b>	<b>425,119.00</b>	<b>268,395.12</b>	<b>668,396.00</b>	<b>(243,277.00)</b>	<b>-57.2%</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	10,000.00	10,000.00	0.00	10,000.00	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	75,000.00	75,000.00	47,852.00	79,755.00	(4,755.00)	-6.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	96,661.00	96,661.00	50,228.55	96,723.00	(62.00)	-0.1%
Other Debt Service - Principal		7439	265,000.00	265,000.00	131,000.00	265,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>446,661.00</b>	<b>446,661.00</b>	<b>229,080.55</b>	<b>451,478.00</b>	<b>(4,817.00)</b>	<b>-1.1%</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	(662,729.00)	(662,729.00)	0.00	(622,337.00)	(40,392.00)	6.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(662,729.00)</b>	<b>(662,729.00)</b>	<b>0.00</b>	<b>(622,337.00)</b>	<b>(40,392.00)</b>	<b>6.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>258,422,548.00</b>	<b>275,930,189.00</b>	<b>83,534,899.44</b>	<b>276,909,436.00</b>	<b>(979,247.00)</b>	<b>-0.4%</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>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	71,859.28	71,859.00	71,859.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	71,859.28	71,859.00	71,859.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	1,062,081.00	(1,062,081.00)	New
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	35,000.00	35,000.00	0.00	717,272.00	(682,272.00)	-1949.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	71,859.28	71,859.00	(71,859.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			35,000.00	35,000.00	71,859.28	1,851,212.00	(1,816,212.00)	-5189.2%
<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%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(d) TOTAL, USES			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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(35,000.00)	(35,000.00)	0.00	(1,779,353.00)	1,744,353.00	4983.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	192,226,729.00	208,785,989.00	81,209,047.90	208,084,308.00	(701,681.00)	-0.3%
2) Federal Revenue		8100-8299	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,586,941.00	4,586,941.00	(69,941.17)	4,446,996.00	(139,945.00)	-3.1%
4) Other Local Revenue		8600-8799	4,230,702.00	4,230,702.00	1,590,905.01	4,188,708.00	(41,994.00)	-1.0%
5) TOTAL, REVENUES			201,059,372.00	217,618,632.00	82,730,011.74	216,735,012.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	96,557,818.00	96,353,716.00	30,773,695.46	95,625,379.00	728,337.00	0.8%
2) Classified Salaries		2000-2999	26,080,988.00	26,118,948.00	7,316,205.77	25,607,462.00	511,486.00	2.0%
3) Employee Benefits		3000-3999	39,426,137.00	39,596,329.00	14,522,433.01	39,193,391.00	402,938.00	1.0%
4) Books and Supplies		4000-4999	3,742,975.00	3,666,275.00	777,269.06	6,586,703.00	(2,920,428.00)	-79.7%
5) Services and Other Operating Expenditures		5000-5999	15,727,671.00	15,800,321.00	5,883,855.70	15,949,568.00	(149,247.00)	-0.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	446,661.00	446,661.00	229,080.55	451,478.00	(4,817.00)	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,320,594.00)	(1,320,594.00)	(1,417.86)	(1,694,612.00)	374,018.00	-28.3%
9) TOTAL, EXPENDITURES			180,661,656.00	180,661,656.00	59,501,121.69	181,719,369.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			20,397,716.00	36,956,976.00	23,228,890.05	35,015,643.00		
<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	35,000.00	35,000.00	71,859.28	1,851,212.00	(1,816,212.00)	-5189.2%
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	(34,741,612.00)	(35,261,530.00)	0.00	(34,255,930.00)	1,005,600.00	-2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,776,612.00)	(35,296,530.00)	(71,859.28)	(36,107,142.00)		

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>			(14,378,896.00)	1,660,446.00	23,157,030.77	(1,091,499.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,795,329.00	50,077,132.27		50,077,132.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,795,329.00	50,077,132.27		50,077,132.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,795,329.00	50,077,132.27		50,077,132.27		
2) Ending Balance, June 30 (E + F1e)			31,416,433.00	51,737,578.27		48,985,633.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,816,608.00	15,795,425.00		13,349,346.00		
CSEA Negotiated Agreement	0000	9780	111,800.00					
Medi-Cal LEA Audit Repayment	0000	9780	1,339,146.00					
Site and Department Discretionary	0000	9780	234,750.00					
Medi-Cal Administrative Activities	0000	9780	128,730.00					
One-Time Funds Outstanding Mandate	0000	9780	10,745,010.00					
Donations	0000	9780	579,331.00					
Saturday School Reimbursement Progi	0000	9780	61,500.00					
Site Facility Use Agreements	0000	9780	66,785.00					
Other Grants	0000	9780	12,000.00					
Non-Resident Student Fees	0000	9780	478,111.00					
LCAP Site Supplemental Discretionary	0000	9780	1,059,445.00					
CSEA Negotiated Agreement	0000	9780		111,800.00				
Medi-Cal LEA Audit Repayment	0000	9780		1,331,788.00				
Site and Department Discretionary	0000	9780		435,915.00				
Medi-Cal Administrative Activities	0000	9780		138,309.00				
One-Time Funds for Outstanding Manc	0000	9780		11,316,443.00				
Donations	0000	9780		656,848.00				
Saturday School Reimbursement Progi	0000	9780		62,615.00				
Site Safety Awards	0000	9780		36,868.00				
Green Team Schools	0000	9780		29,877.00				
Site Facilities Use Agreement	0000	9780		53,877.00				
Other Grants	0000	9780		13,061.00				
Non-Resident Student Fees	0000	9780		565,114.00				
LCAP Site Supplemental Discretionary	0000	9780		1,042,910.00				
CSEA Negotiated Agreement	0000	9780				111,800.00		
Medi-Cal LEA Audit Repayment	0000	9780				1,331,788.00		
Medi-Cal Administrative Activities	0000	9780				28,962.00		
One-Time Funds for Outstanding Manc	0000	9780				11,316,443.00		
Non-Resident Student Fees	0000	9780				560,353.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,753,726.00	8,278,956.00		8,362,819.00		
Unassigned/Unappropriated Amount		9790	8,831,099.00	27,648,197.27		27,258,468.27		

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	96,720,398.00	113,279,658.00	64,594,052.00	105,459,097.00	(7,820,561.00)	-6.9%
Education Protection Account State Aid - Current Year		8012	38,585,810.00	38,585,810.00	11,012,420.00	44,049,678.00	5,463,868.00	14.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	562,122.00	562,122.00	0.00	562,356.00	234.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	54,009,597.00	54,009,597.00	0.00	54,039,090.00	29,493.00	0.1%
Unsecured Roll Taxes		8042	2,342,649.00	2,342,649.00	2,271,054.88	2,342,649.00	0.00	0.0%
Prior Years' Taxes		8043	3,137,021.00	3,137,021.00	3,148,375.03	3,137,021.00	0.00	0.0%
Supplemental Taxes		8044	932,836.00	932,836.00	147,669.36	867,705.00	(65,131.00)	-7.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,141,777.00)	(6,141,777.00)	53,471.63	(5,964,659.00)	177,118.00	-2.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,105,311.00	2,105,311.00	0.00	3,622,396.00	1,517,085.00	72.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			192,253,967.00	208,813,227.00	81,227,042.90	208,115,333.00	(697,894.00)	-0.3%
<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	(27,238.00)	(27,238.00)	(17,995.00)	(31,025.00)	(3,787.00)	13.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			192,226,729.00	208,785,989.00	81,209,047.90	208,084,308.00	(701,681.00)	-0.3%
<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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			15,000.00	15,000.00	0.00	15,000.00	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	960,074.00	960,074.00	0.00	960,074.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,569,985.00	3,569,985.00	(69,941.17)	3,430,040.00	(139,945.00)	-3.9%
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	56,882.00	56,882.00	0.00	56,882.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,586,941.00	4,586,941.00	(69,941.17)	4,446,996.00	(139,945.00)	-3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	365,687.00	365,687.00	5,966.32	130,891.00	(234,796.00)	-64.2%
Interest		8660	200,000.00	200,000.00	5,869.70	200,000.00	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	84,000.00	84,000.00	47,484.17	47,484.00	(36,516.00)	-43.5%
Transportation Fees From Individuals		8675	290,000.00	290,000.00	49,555.93	0.00	(290,000.00)	-100.0%
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	3,291,015.00	3,291,015.00	1,482,028.89	3,810,333.00	519,318.00	15.8%
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>4,230,702.00</b>	<b>4,230,702.00</b>	<b>1,590,905.01</b>	<b>4,188,708.00</b>	<b>(41,994.00)</b>	<b>-1.0%</b>
<b>TOTAL, REVENUES</b>			<b>201,059,372.00</b>	<b>217,618,632.00</b>	<b>82,730,011.74</b>	<b>216,735,012.00</b>	<b>(883,620.00)</b>	<b>-0.4%</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)
Certificated Teachers' Salaries		1100	80,671,681.00	80,461,268.00	25,488,185.48	79,684,185.00	777,083.00	1.0%
Certificated Pupil Support Salaries		1200	6,056,251.00	6,062,556.00	1,941,278.13	5,895,749.00	166,807.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	9,329,816.00	9,329,816.00	3,179,978.36	9,543,913.00	(214,097.00)	-2.3%
Other Certificated Salaries		1900	500,070.00	500,076.00	164,253.49	501,532.00	(1,456.00)	-0.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>96,557,818.00</b>	<b>96,353,716.00</b>	<b>30,773,695.46</b>	<b>95,625,379.00</b>	<b>728,337.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,129,918.00	3,186,332.00	446,448.08	2,891,730.00	294,602.00	9.2%
Classified Support Salaries		2200	12,335,977.00	12,373,069.00	3,566,122.13	12,140,017.00	233,052.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	2,139,062.00	2,127,507.00	720,376.21	2,158,695.00	(31,188.00)	-1.5%
Clerical, Technical and Office Salaries		2400	8,325,343.00	8,311,681.00	2,558,709.12	8,296,661.00	15,020.00	0.2%
Other Classified Salaries		2900	150,688.00	120,359.00	24,550.23	120,359.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>26,080,988.00</b>	<b>26,118,948.00</b>	<b>7,316,205.77</b>	<b>25,607,462.00</b>	<b>511,486.00</b>	<b>2.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	15,590,291.00	15,526,064.00	4,925,496.97	15,419,718.00	106,346.00	0.7%
PERS		3201-3202	4,945,963.00	4,987,008.00	1,513,241.69	4,954,230.00	32,778.00	0.7%
OASDI/Medicare/Alternative		3301-3302	3,383,722.00	3,345,551.00	945,224.74	3,281,328.00	64,223.00	1.9%
Health and Welfare Benefits		3401-3402	10,009,250.00	10,244,874.00	3,994,231.42	10,046,246.00	198,628.00	1.9%
Unemployment Insurance		3501-3502	61,331.00	60,532.00	17,834.84	59,758.00	774.00	1.3%
Workers' Compensation		3601-3602	2,452,779.00	2,449,499.00	761,515.53	2,424,748.00	24,751.00	1.0%
OPEB, Allocated		3701-3702	951,574.00	951,574.00	333,669.04	976,136.00	(24,562.00)	-2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,031,227.00	2,031,227.00	2,031,218.78	2,031,227.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>39,426,137.00</b>	<b>39,596,329.00</b>	<b>14,522,433.01</b>	<b>39,193,391.00</b>	<b>402,938.00</b>	<b>1.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	81,000.00	124,371.00	68,835.85	139,347.00	(14,976.00)	-12.0%
Books and Other Reference Materials		4200	5,930.00	47,310.00	1,579.15	49,310.00	(2,000.00)	-4.2%
Materials and Supplies		4300	3,104,581.00	2,942,770.00	527,439.88	4,711,298.00	(1,768,528.00)	-60.1%
Noncapitalized Equipment		4400	551,464.00	551,824.00	179,414.18	1,686,748.00	(1,134,924.00)	-205.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,742,975.00</b>	<b>3,666,275.00</b>	<b>777,269.06</b>	<b>6,586,703.00</b>	<b>(2,920,428.00)</b>	<b>-79.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Travel and Conferences		5200	254,461.00	249,310.00	6,728.44	254,435.00	(5,125.00)	-2.1%
Dues and Memberships		5300	53,560.00	76,465.00	53,844.00	76,465.00	0.00	0.0%
Insurance		5400-5450	2,126,200.00	2,126,200.00	2,039,771.78	2,102,841.00	23,359.00	1.1%
Operations and Housekeeping Services		5500	5,036,500.00	5,036,800.00	1,706,518.30	5,036,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,637,767.00	1,696,573.00	426,043.80	1,725,819.00	(29,246.00)	-1.7%
Transfers of Direct Costs		5710	(51,079.00)	(157,949.00)	(63,068.27)	(158,278.00)	329.00	-0.2%
Transfers of Direct Costs - Interfund		5750	(19,850.00)	(19,850.00)	(6,217.18)	(19,850.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,384,070.00	6,463,574.00	1,663,572.66	6,602,138.00	(138,564.00)	-2.1%
Communications		5900	256,042.00	279,198.00	56,662.17	279,198.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,727,671.00</b>	<b>15,800,321.00</b>	<b>5,883,855.70</b>	<b>15,949,568.00</b>	<b>(149,247.00)</b>	<b>-0.9%</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>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	10,000.00	10,000.00	0.00	10,000.00	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	75,000.00	75,000.00	47,852.00	79,755.00	(4,755.00)	-6.3%
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	96,661.00	96,661.00	50,228.55	96,723.00	(62.00)	-0.1%
Other Debt Service - Principal		7439	265,000.00	265,000.00	131,000.00	265,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>446,661.00</b>	<b>446,661.00</b>	<b>229,080.55</b>	<b>451,478.00</b>	<b>(4,817.00)</b>	<b>-1.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(657,865.00)	(657,865.00)	(1,417.86)	(1,072,275.00)	414,410.00	-63.0%
Transfers of Indirect Costs - Interfund		7350	(662,729.00)	(662,729.00)	0.00	(622,337.00)	(40,392.00)	6.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,320,594.00)</b>	<b>(1,320,594.00)</b>	<b>(1,417.86)</b>	<b>(1,694,612.00)</b>	<b>374,018.00</b>	<b>-28.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>180,661,656.00</b>	<b>180,661,656.00</b>	<b>59,501,121.69</b>	<b>181,719,369.00</b>	<b>(1,057,713.00)</b>	<b>-0.6%</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>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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	1,062,081.00	(1,062,081.00)	New
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	35,000.00	35,000.00	0.00	717,272.00	(682,272.00)	-1949.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	71,859.28	71,859.00	(71,859.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			35,000.00	35,000.00	71,859.28	1,851,212.00	(1,816,212.00)	-5189.2%
<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%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(34,741,612.00)	(35,261,530.00)	0.00	(34,255,930.00)	1,005,600.00	-2.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(34,741,612.00)	(35,261,530.00)	0.00	(34,255,930.00)	1,005,600.00	-2.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(34,776,612.00)	(35,296,530.00)	(71,859.28)	(36,107,142.00)	(810,612.00)	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	15,945,011.00	23,300,990.00	12,592,243.95	25,011,776.00	1,710,786.00	7.3%
3) Other State Revenue		8300-8599	18,100,524.00	20,364,229.00	3,439,486.44	20,381,058.00	16,829.00	0.1%
4) Other Local Revenue		8600-8799	16,245,869.00	16,503,682.00	3,870,330.00	16,531,845.00	28,163.00	0.2%
5) TOTAL, REVENUES			50,291,404.00	60,168,901.00	19,902,060.39	61,924,679.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	24,647,747.00	26,577,318.00	8,236,500.84	26,346,422.00	230,896.00	0.9%
2) Classified Salaries		2000-2999	16,330,348.00	16,648,334.00	4,884,409.95	16,291,711.00	356,623.00	2.1%
3) Employee Benefits		3000-3999	28,536,478.00	28,977,098.00	4,297,603.23	28,809,707.00	167,391.00	0.6%
4) Books and Supplies		4000-4999	2,680,979.00	15,271,837.00	3,505,000.91	13,677,202.00	1,594,635.00	10.4%
5) Services and Other Operating Expenditures		5000-5999	4,507,475.00	6,710,962.00	2,840,449.84	8,324,354.00	(1,613,392.00)	-24.0%
6) Capital Outlay		6000-6999	400,000.00	425,119.00	268,395.12	668,396.00	(243,277.00)	-57.2%
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	657,865.00	657,865.00	1,417.86	1,072,275.00	(414,410.00)	-63.0%
9) TOTAL, EXPENDITURES			77,760,892.00	95,268,533.00	24,033,777.75	95,190,067.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,469,488.00)	(35,099,632.00)	(4,131,717.36)	(33,265,388.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	71,859.28	71,859.00	71,859.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	34,741,612.00	35,261,530.00	0.00	34,255,930.00	(1,005,600.00)	-2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,741,612.00	35,261,530.00	71,859.28	34,327,789.00		

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>			7,272,124.00	161,898.00	(4,059,858.08)	1,062,401.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,643,190.00	1,884,161.33		1,884,161.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,643,190.00	1,884,161.33		1,884,161.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,643,190.00	1,884,161.33		1,884,161.33		
2) Ending Balance, June 30 (E + F1e)			9,915,314.00	2,046,059.33		2,946,562.33		
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	9,915,314.00	3,456,080.19		2,946,562.49		
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	(1,410,020.86)		(0.16)		

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		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<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	4,929,024.00	4,929,024.00	0.00	4,948,035.00	19,011.00	0.4%
Special Education Discretionary Grants		8182	292,111.00	292,111.00	0.00	292,068.00	(43.00)	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	2,125,261.00	2,125,261.00	509,112.00	3,224,843.00	1,099,582.00	51.7%
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	397,611.00	397,611.00	79,039.49	660,870.00	263,259.00	66.2%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	15,600.00	15,600.00	New
Title III, Part A, English Learner Program	4203	8290	147,103.00	147,103.00	86,048.01	304,094.00	156,991.00	106.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	272,053.00	272,053.00	34,317.45	428,439.00	156,386.00	57.5%
Career and Technical Education	3500-3599	8290	111,704.00	111,704.00	0.00	111,704.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,670,144.00	15,026,123.00	11,883,727.00	15,026,123.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>15,945,011.00</b>	<b>23,300,990.00</b>	<b>12,592,243.95</b>	<b>25,011,776.00</b>	<b>1,710,786.00</b>	<b>7.3%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	1,259,995.00	1,259,995.00	(72,135.65)	1,071,191.00	(188,804.00)	-15.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	361,731.00	723,462.00	782,006.69	859,398.00	135,936.00	18.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	157,000.00	157,000.00	0.00	157,000.00	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	16,321,798.00	18,223,772.00	2,729,615.40	18,293,469.00	69,697.00	0.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>18,100,524.00</b>	<b>20,364,229.00</b>	<b>3,439,486.44</b>	<b>20,381,058.00</b>	<b>16,829.00</b>	<b>0.1%</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	1,086,663.00	1,086,663.00	0.00	1,086,663.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	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	15,159,206.00	15,417,019.00	3,870,330.00	15,445,182.00	28,163.00	0.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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>16,245,869.00</b>	<b>16,503,682.00</b>	<b>3,870,330.00</b>	<b>16,531,845.00</b>	<b>28,163.00</b>	<b>0.2%</b>
<b>TOTAL, REVENUES</b>			<b>50,291,404.00</b>	<b>60,168,901.00</b>	<b>19,902,060.39</b>	<b>61,924,679.00</b>	<b>1,755,778.00</b>	<b>2.9%</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	20,961,350.00	22,734,333.00	7,031,743.24	22,513,327.00	221,006.00	1.0%
Certificated Pupil Support Salaries		1200	2,517,067.00	2,668,443.00	837,976.86	2,670,603.00	(2,160.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,009,833.00	1,012,896.00	337,949.60	1,014,100.00	(1,204.00)	-0.1%
Other Certificated Salaries		1900	159,497.00	161,646.00	28,831.14	148,392.00	13,254.00	8.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>24,647,747.00</b>	<b>26,577,318.00</b>	<b>8,236,500.84</b>	<b>26,346,422.00</b>	<b>230,896.00</b>	<b>0.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,960,391.00	11,053,299.00	3,077,872.36	10,696,441.00	356,858.00	3.2%
Classified Support Salaries		2200	4,118,728.00	4,075,024.00	1,352,370.48	4,075,259.00	(235.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	730,650.00	730,933.00	242,549.96	730,933.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	480,311.00	727,883.00	211,617.15	727,883.00	0.00	0.0%
Other Classified Salaries		2900	40,268.00	61,195.00	0.00	61,195.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,330,348.00</b>	<b>16,648,334.00</b>	<b>4,884,409.95</b>	<b>16,291,711.00</b>	<b>356,623.00</b>	<b>2.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,584,721.00	18,896,938.00	1,296,464.70	18,845,889.00	51,049.00	0.3%
PERS		3201-3202	3,481,348.00	3,524,007.00	1,029,044.06	3,450,186.00	73,821.00	2.1%
OASDI/Medicare/Alternative		3301-3302	1,639,648.00	1,666,576.00	470,791.19	1,636,009.00	30,567.00	1.8%
Health and Welfare Benefits		3401-3402	3,990,703.00	4,003,484.00	1,232,633.95	4,003,484.00	0.00	0.0%
Unemployment Insurance		3501-3502	20,501.00	21,527.00	6,137.73	21,237.00	290.00	1.3%
Workers' Compensation		3601-3602	819,557.00	864,566.00	262,531.60	852,902.00	11,664.00	1.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>28,536,478.00</b>	<b>28,977,098.00</b>	<b>4,297,603.23</b>	<b>28,809,707.00</b>	<b>167,391.00</b>	<b>0.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,053,945.00	731,111.00	205,937.10	542,307.00	188,804.00	25.8%
Books and Other Reference Materials		4200	80,000.00	103,367.00	22,549.01	103,367.00	0.00	0.0%
Materials and Supplies		4300	1,078,538.00	9,336,748.00	1,466,614.96	7,754,808.00	1,581,940.00	16.9%
Noncapitalized Equipment		4400	468,496.00	5,100,611.00	1,809,899.84	5,276,720.00	(176,109.00)	-3.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,680,979.00</b>	<b>15,271,837.00</b>	<b>3,505,000.91</b>	<b>13,677,202.00</b>	<b>1,594,635.00</b>	<b>10.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,641,000.00	1,867,941.00	124,764.00	1,867,941.00	0.00	0.0%
Travel and Conferences		5200	49,454.00	51,202.00	4,435.80	51,159.00	43.00	0.1%
Dues and Memberships		5300	0.00	800.00	45.00	800.00	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	1,022,263.00	1,032,754.00	612,301.90	1,043,956.00	(11,202.00)	-1.1%
Transfers of Direct Costs		5710	51,079.00	157,949.00	63,068.27	158,278.00	(329.00)	-0.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,728,429.00	3,386,375.00	1,972,144.61	4,988,279.00	(1,601,904.00)	-47.3%
Communications		5900	15,250.00	213,941.00	63,690.26	213,941.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,507,475.00</b>	<b>6,710,962.00</b>	<b>2,840,449.84</b>	<b>8,324,354.00</b>	<b>(1,613,392.00)</b>	<b>-24.0%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	243,276.91	443,277.00	(243,277.00)	-121.6%
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	25,119.00	25,118.21	25,119.00	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>400,000.00</b>	<b>425,119.00</b>	<b>268,395.12</b>	<b>668,396.00</b>	<b>(243,277.00)</b>	<b>-57.2%</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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<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	657,865.00	657,865.00	1,417.86	1,072,275.00	(414,410.00)	-63.0%
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>657,865.00</b>	<b>657,865.00</b>	<b>1,417.86</b>	<b>1,072,275.00</b>	<b>(414,410.00)</b>	<b>-63.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>77,760,892.00</b>	<b>95,268,533.00</b>	<b>24,033,777.75</b>	<b>95,190,067.00</b>	<b>78,466.00</b>	<b>0.1%</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>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	71,859.28	71,859.00	71,859.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	71,859.28	71,859.00	71,859.00	New
<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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	34,741,612.00	35,261,530.00	0.00	34,255,930.00	(1,005,600.00)	-2.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			34,741,612.00	35,261,530.00	0.00	34,255,930.00	(1,005,600.00)	-2.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			34,741,612.00	35,261,530.00	71,859.28	34,327,789.00	933,741.00	-2.6%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Projected Year Totals</b>
3220	Coronavirues Relief Fund: Learning Loss Mit	0.14
6300	Lottery: Instructional Materials	870,963.17
6500	Special Education	0.01
6512	Special Ed: Mental Health Services	227,110.51
7388	SB 117 COVID-19 LEA Response Funds	0.30
8150	Ongoing & Major Maintenance Account (RM,	1,511,488.67
9010	Other Restricted Local	336,999.69
Total, Restricted Balance		<u>2,946,562.49</u>



*Inspiring every student to think, to learn, to achieve, to care.*

# SUPPLEMENTAL FORMS

2020 - 2021

First Interim

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)	22,340.04	22,340.04	22,340.04	22,340.04	0.00	0%
<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>	22,340.04	22,340.04	22,340.04	22,340.04	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	3.46	3.46	5.12	5.12	1.66	48%
b. Special Education-Special Day Class	2.78	2.78	2.78	2.78	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.32	0.32	0.32	0.32	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	6.56	6.56	8.22	8.22	1.66	25%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,346.60	22,346.60	22,348.26	22,348.26	1.66	0%
<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>						



		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		33,197,240.00	45,055,648.00	42,411,857.00	66,516,474.00	71,456,360.00	51,489,335.00	57,696,755.00	64,608,763.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019	16,148,513.00	16,148,513.00	27,160,933.00	16,148,513.00	0.00	11,012,420.00	6,459,405.00	3,234,130.00
Principal Apportionment	8020-8079	0.00	1,886,881.00	136,901.00	3,596,789.00	0.00	17,000,000.00	15,000,000.00	150,000.00
Property Taxes	8080-8099	0.00	0.00	(17,995.00)	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8100-8299	56,486.00	401,452.00	11,621,339.00	512,966.00	95,995.00	0.00	2,000,000.00	90,000.00
Federal Revenue	8300-8599	43,609.00	607,507.00	2,138,743.00	579,686.00	960,125.00	600,000.00	1,000,000.00	0.00
Other State Revenue	8600-8799	719,961.00	687,054.00	1,688,436.00	2,365,783.00	1,343,946.00	575,000.00	2,700,000.00	375,000.00
Other Local Revenue	8910-8929	0.00	0.00	71,859.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		16,968,569.00	19,731,407.00	42,800,216.00	23,203,737.00	2,400,066.00	29,187,420.00	27,159,405.00	3,849,130.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	9,379,856.00	9,695,502.00	10,118,692.00	9,816,146.00	9,801,984.00	10,180,000.00	10,350,000.00	10,180,000.00
Classified Salaries	2000-2999	3,040,456.00	2,900,922.00	3,137,010.00	3,122,228.00	3,141,351.00	3,700,000.00	3,700,000.00	3,700,000.00
Employee Benefits	3000-3999	6,737,372.00	4,719,002.00	3,331,540.00	4,032,123.00	4,034,306.00	4,300,000.00	4,325,000.00	4,300,000.00
Books and Supplies	4000-4999	118,626.00	2,148,862.00	1,041,569.00	973,211.00	3,904,269.00	3,000,000.00	700,000.00	1,000,000.00
Services	5000-5999	3,197,814.00	2,014,234.00	1,839,922.00	1,672,335.00	1,098,896.00	1,800,000.00	1,300,000.00	1,300,000.00
Capital Outlay	6000-6599	0.00	230,166.00	38,229.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	311,377.00	(106,222.00)	11,963.00	11,963.00	0.00	0.00	222,397.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	71,859.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		22,785,501.00	21,602,466.00	19,590,784.00	19,628,006.00	21,980,806.00	22,980,000.00	20,597,397.00	20,480,000.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	640,060.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	32,823,036.00	572,414.00	1,769,436.00	1,499,565.00	13,851.00	0.00	50,000.00	50,000.00
Due From Other Funds	9310	608,971.00	(700,000.00)	608,971.00	(50,000.00)	(400,000.00)	0.00	300,000.00	250,000.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		34,072,067.00	(127,586.00)	2,378,407.00	1,449,565.00	(386,149.00)	0.00	350,000.00	300,000.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	13,906,930.00	645,146.00	67,139.00	85,410.00	136.00	0.00	0.00	0.00
Due To Other Funds	9610	1,025,174.00	0.00	1,025,174.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	390,909.00	0.00	390,909.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		15,323,013.00	645,146.00	1,483,222.00	85,410.00	136.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		18,749,054.00	(772,732.00)	895,185.00	1,364,155.00	(386,285.00)	0.00	350,000.00	300,000.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		11,858,408.00	(2,643,791.00)	24,104,617.00	4,939,886.00	(19,967,025.00)	6,207,420.00	6,912,008.00	(16,330,870.00)
<b>F. ENDING CASH (A + E)</b>		45,055,648.00	42,411,857.00	66,516,474.00	71,456,360.00	51,489,335.00	57,696,755.00	64,608,763.00	48,277,893.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):					June	July	August	September	October	November	December	TOTAL	BUDGET
	March	April	May	June	July									
<b>A. BEGINNING CASH</b>	48,277,893.00	45,009,178.00	33,278,043.00	17,676,908.00										
<b>B. RECEIPTS</b>														
LCFF/Revenue Limit Sources														
Principal Apportionment	12,251,023.00	1,238,603.00	1,238,603.00	11,012,418.00								149,508,775.00	149,508,775.00	
Property Taxes	375,000.00	5,700,000.00	555,000.00	14,205,987.00								58,606,558.00	58,606,558.00	
Miscellaneous Funds	0.00	0.00	0.00	(13,030.00)								(31,025.00)	(31,025.00)	
Federal Revenue	150,000.00	25,000.00	100,000.00	400,000.00								25,026,776.00	25,026,776.00	
Other State Revenue	1,000,000.00	1,200,000.00	350,000.00	14,800,000.00								24,828,054.00	24,828,054.00	
Other Local Revenue	3,000,000.00	150,000.00	2,500,000.00	900,000.00								20,720,553.00	20,720,553.00	
Interfund Transfers In	0.00	0.00	0.00	0.00								71,859.00	71,859.00	
All Other Financing Sources	0.00	0.00	0.00	0.00								0.00	0.00	
<b>TOTAL RECEIPTS</b>	16,776,023.00	8,313,603.00	4,743,603.00	41,305,375.00								278,731,550.00	278,731,550.00	
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	10,180,000.00	10,180,000.00	10,180,000.00	11,500,000.00								121,971,801.00	121,971,801.00	
Classified Salaries	3,700,000.00	3,700,000.00	3,700,000.00	3,950,000.00								41,899,173.00	41,899,173.00	
Employee Benefits	4,300,000.00	4,300,000.00	4,300,000.00	19,100,129.00								68,003,098.00	68,003,098.00	
Books and Supplies	500,000.00	500,000.00	500,000.00	3,000,000.00								20,263,905.00	20,263,905.00	
Services	1,300,000.00	1,300,000.00	1,300,000.00	3,000,000.00								24,273,922.00	24,273,922.00	
Capital Outlay	0.00	0.00	0.00	400,001.00								668,396.00	668,396.00	
Other Outgo	0.00	0.00	0.00	0.00								(170,859.00)	(170,859.00)	
Interfund Transfers Out	0.00	0.00	0.00	0.00								1,851,212.00	1,851,212.00	
All Other Financing Uses	0.00	0.00	0.00	0.00								0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>	19,980,000.00	19,980,000.00	19,980,000.00	40,950,130.00								278,760,648.00	278,760,648.00	
<b>D. BALANCE SHEET ITEMS</b>														
Assets and Deferred Outflows														
Cash Not in Treasury	0.00	0.00	0.00	0.00								640,060.00	640,060.00	
Accounts Receivable	50,000.00	50,000.00	50,000.00	299,972.00								32,823,036.00	32,823,036.00	
Due From Other Funds	300,000.00	300,000.00	300,000.00	0.00								608,971.00	608,971.00	
Stores	0.00	0.00	0.00	0.00								0.00	0.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00								0.00	0.00	
Other Current Assets	0.00	0.00	0.00	0.00								0.00	0.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00								0.00	0.00	
<b>SUBTOTAL</b>	350,000.00	350,000.00	350,000.00	299,972.00								34,072,067.00	34,072,067.00	
Liabilities and Deferred Inflows														
Accounts Payable	414,738.00	414,738.00	414,738.00	482,367.00								13,906,930.00	13,906,930.00	
Due To Other Funds	0.00	0.00	0.00	0.00								1,025,174.00	1,025,174.00	
Current Loans	0.00	0.00	0.00	0.00								0.00	0.00	
Unearned Revenues	0.00	0.00	0.00	0.00								390,909.00	390,909.00	
Deferred Inflows of Resources	0.00	0.00	0.00	0.00								0.00	0.00	
<b>SUBTOTAL</b>	414,738.00	414,738.00	414,738.00	482,367.00								15,323,013.00	15,323,013.00	
Nonoperating														
Suspense Clearing	0.00	0.00	0.00	0.00								0.00	0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	(64,738.00)	(64,738.00)	(64,738.00)	(182,395.00)								18,749,054.00	18,749,054.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(3,268,715.00)	(11,731,135.00)	(15,601,135.00)	172,850.00								34,067,438.00	34,067,438.00	
<b>F. ENDING CASH (A + E)</b>	45,009,178.00	33,278,043.00	17,676,908.00	17,849,758.00								51,917,196.00	51,917,196.00	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>														

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	278,760,648.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,873,614.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	330,698.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	668,396.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	611,723.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,851,212.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,462,029.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,927,404.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				253,352,409.00

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		22,348.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,336.56
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	244,806,826.47	10,954.18
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	244,806,826.47	10,954.18
B. Required effort (Line A.2 times 90%)	220,326,143.82	9,858.76
C. Current year expenditures (Line I.E and Line II.B)	253,352,409.00	11,336.56
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(19,850.00)	0.00	(622,337.00)				
Other Sources/Uses Detail					71,859.00	1,851,212.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	700.00	0.00	14,462.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,150.00	0.00	253,365.00	0.00				
Other Sources/Uses Detail					1,062,081.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	10,000.00	0.00	354,510.00	0.00				
Other Sources/Uses Detail					717,272.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,345,477.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,345,477.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>19,850.00</b>	<b>(19,850.00)</b>	<b>622,337.00</b>	<b>(622,337.00)</b>	<b>8,196,689.00</b>	<b>8,196,689.00</b>		



*Inspiring every student to think, to learn, to achieve, to care.*

# MULTI-YEAR PROJECTIONS

2020 - 2021

First Interim



# 2021-2022 Multi-Year Projection Assumptions First Interim Budget

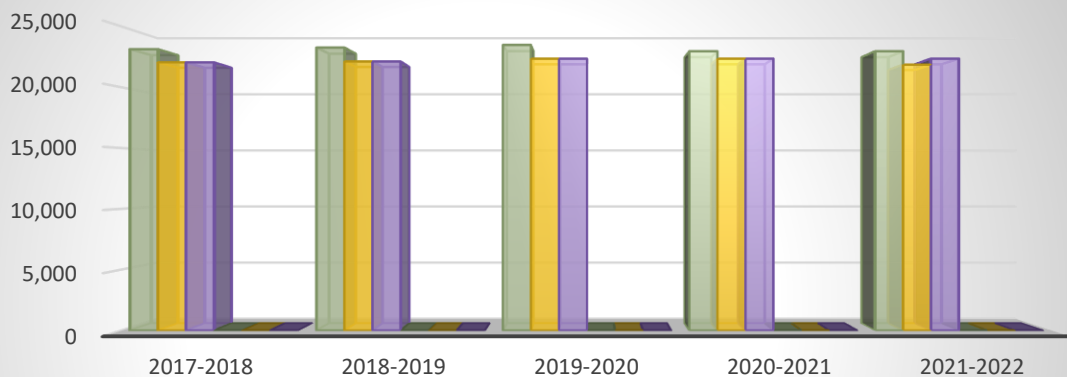
## Enrollment, Average Daily Attendance & Local Control Funding Formula

2021-2022 budget was prepared utilizing Riverside County Office of Education First Interim Guidance, LCFF (Local Control Funding Formula) calculators provided by Fiscal Crisis and Management Assistance Team and School Services of California’s 2020-2021 Adopted Budget Financial Dashboard. Districts are funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA. Due to the impacts of COVID-19, ADA reporting will not occur for 2020-2021. Therefore, 2021-2022 ADA and LCFF funding is estimated utilizing ADA from 2019-2020. The following information further details district calculations for LCFF.

- + Projected Cost of Living Adjustment 2.48%
- + Funded Cost of Living Adjustment 0.00%
- + District Projected Enrollment 22,950—0% Growth
- + District Projected P2 ADA 21,848
- + LCFF Funded ADA 22,348 - Includes 8 ADA County Programs

District Unduplicated Pupil Count three year rolling average 34.86%

### Historical Enrollment and P2 Average Daily Attendance






	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
CBEDS Enrollment-District Only	23,121	23,251	23,470	22,950	22,950
P2 ADA-District Only	22,039	22,112	22,340	22,340	21,848
LCFF Funded ADA	22,039	22,112	22,340	22,340	22,340
P2 ADA/Enrollment %	95.32%	95.10%	95.19%	97.34%	95.20%
Enrollment Change %	0.62%	0.56%	0.94%	-2.22%	0.00%
ADA Change %	0.71%	0.33%	1.03%	0.00%	-2.20%

## 2021-2022 Multi-Year Projection Assumptions First Interim Budget

### Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

<b>LCFF (Local Control Funding Formula)</b>					
<b><u>LCFF FACTORS</u></b>	<b><u>K-3</u></b>	<b><u>4-6</u></b>	<b><u>7-8</u></b>	<b><u>9-12</u></b>	<b><u>TOTAL</u></b>
Base Grant	\$7,702	\$7,818	\$8,050	\$9,329	
Grade Span Adjustment	\$801			\$243	
Supplemental Funding Add-On 34.86%	\$593	\$545	\$561	\$667	
Funded ADA	5,918	4,718	3,602	8,110	22,348
LCFF Grade Level Funding	\$53,833,392	\$39,453,373	\$31,016,072	\$83,045,406	\$207,348,243
Transportation Funding					\$88,659
<b>2021-2022 PROJECTED LCFF FUNDING</b>					<b>\$207,436,902</b>

LCFF funding totaling \$207,436,902 is comprised of the following sources:

-  State Aid \$104,811,691 = 51%
-  Property Taxes \$58,575,533 = 28%
-  Education Protection Act \$44,049,678 = 21%

# 2021-2022 Multi-Year Projection Assumptions First Interim Budget

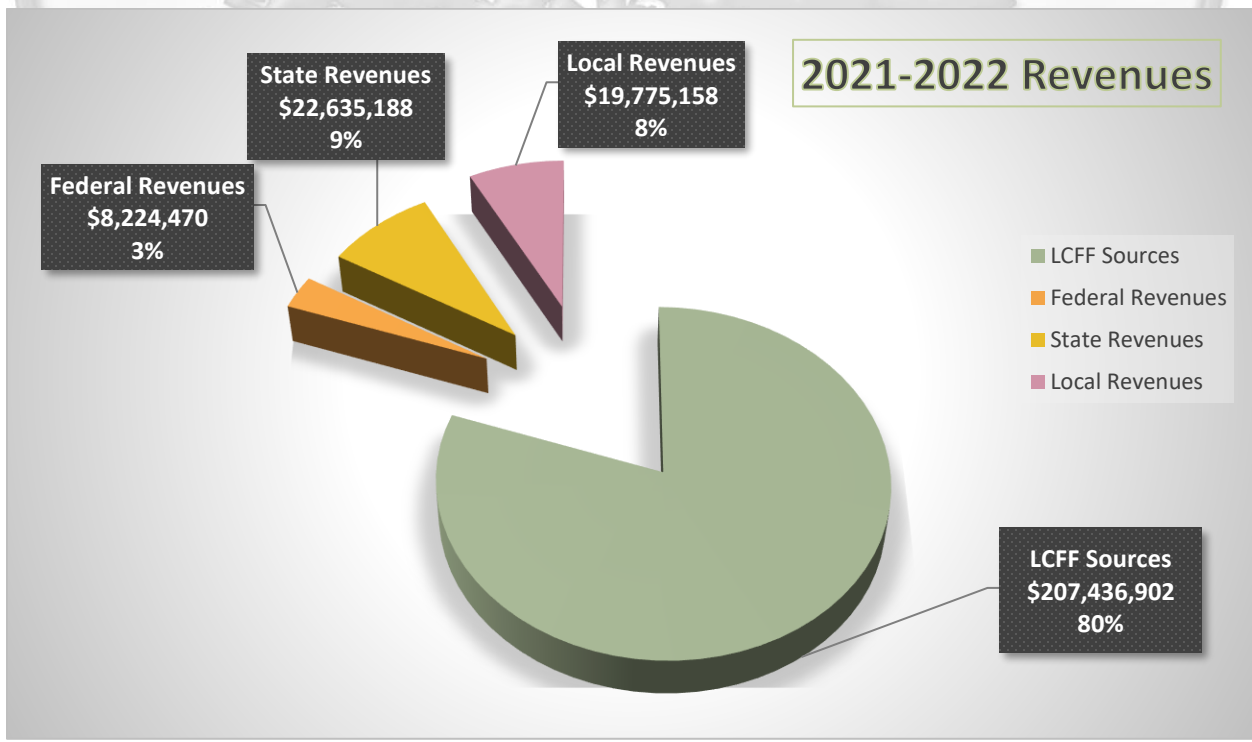
## Revenues

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment (COLA). Revenues include: ESEA Title I, II, III, IV, Career Technical Education (CTE) and Special Education Grants.

State Lottery revenues have been budgeted at \$150 per 2020-2021 ADA projections equal to \$3,499,981. Lottery instructional materials revenues have been included at \$49 per 2020-2021 projected ADA equal to \$1,143,327. Mandate Block Grant funds are budgeted at \$960,074 and include a 0% COLA. Other state grants include CTE Incentive, Department of Justice Tobacco Prevention, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$14,685,129.

Local revenues for AB602 special education funding, out of home health care and low incidence are projected at \$15,028,322. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, and nonresident student fees.

2021-2022 revenues are projected at \$258,071,718. This is a <7.41%> decrease from 2020-2021 projected revenues.



# 2021-2022 Multi-Year Projection Assumptions First Interim Budget

## Expenditures

The 2021-2022 Multi-Year Projection includes the following expenditure adjustments:

### ✚ Staffing

- 12 growth certificated FTEs Special Education
- Classified FTEs maintained at prior year levels

### ✚ Statutory Benefits and Health and Welfare

- STRS Rate decrease of <.15%> from 16.15% to 16.00%
  - Projected decrease equal to <\$180K>
- PERS Rate increase of 2.30% from 20.7% to 23.00%
  - Projected increase equal to \$907K
- Workers compensation 2.0%
- All other statutory benefit rates projected at 2020-2021 rates
- Certificated total statutory benefit rate equal to 19.50%
- Classified total statutory benefit rate equal to 32.70%
- Health and welfare cap at \$9,675 per FTE

### ✚ Step and Column

- All certificated employees \$2,318,841 plus statutory benefits of \$452,176 for a total of \$2,771,017
- All classified employees \$554,344 plus statutory benefits of \$181,273 for a total of \$735,617

### ✚ Salary and benefit projections of \$235,770,924 are equal to 89.5% of total expenditures.

### ✚ Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

### ✚ Other expenditure adjustments include: utilities, insurance, and other operating expenses.

### ✚ Other outgo including long-term debt has been included at \$451,478.

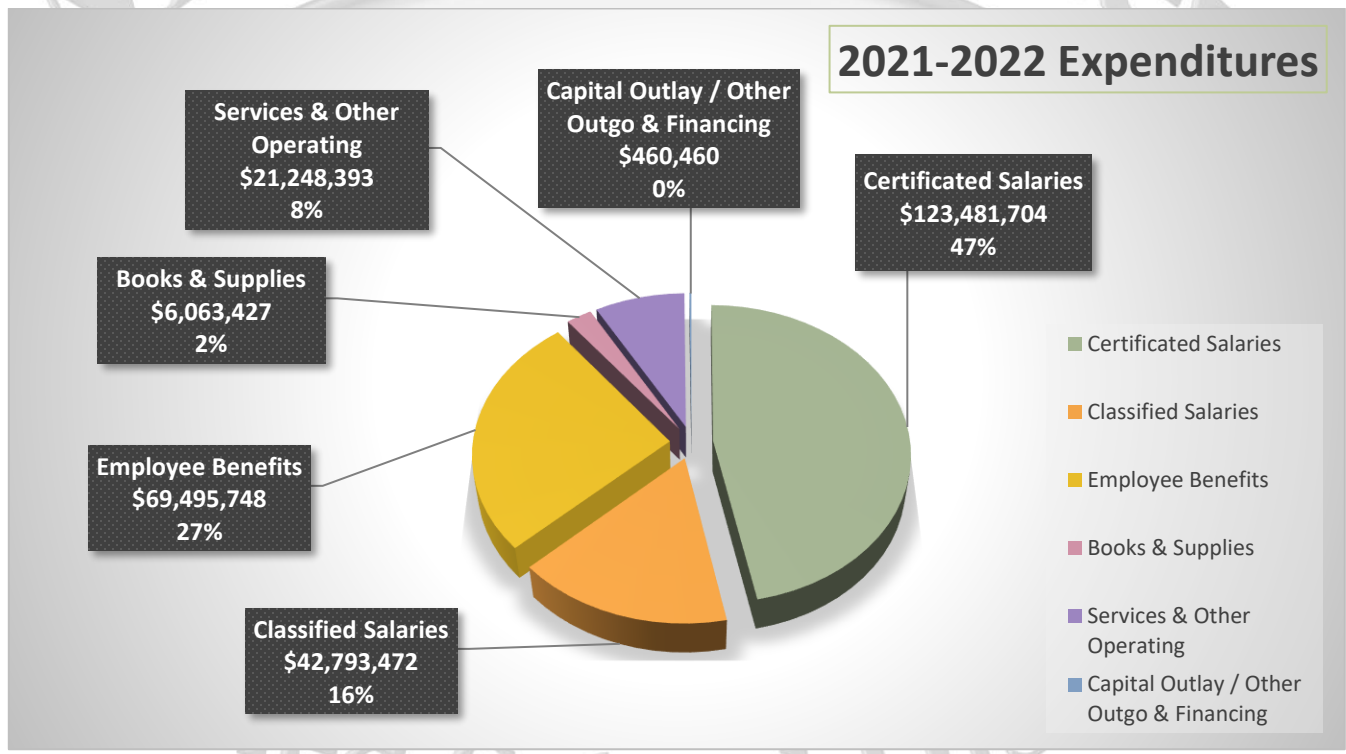
### ✚ Indirect costs, including other funds are projected at <\$451,137>.

# 2021-2022 Multi-Year Projection Assumptions First Interim Budget

## Expenditures - continued

- + + + Local Control Accountability Plan
  - Expenditures have been increased for step and column and retirement statutory benefit rates.

2021-2022 expenditures are projected at \$263,543,204. This is a <5.46%> decrease over projected 2020-2021 expenditures.



## Contributions to Programs

- + + + Ongoing Major Maintenance Account contribution is projected at \$7,465,743 equal to 3.0% of total General Fund expenditures less applicable exclusions.
- + + + Special education contribution is projected at \$31,005,316.
- + + + Transportation contribution is projected at \$4,882,886.
- + + + General Fund transfer out to the Cafeteria Special Revenue Fund is projected at \$35,000.

## 2021-2022 Multi-Year Projection Assumptions First Interim Budget

### Fund Balance

The unrestricted general fund decrease in fund balance is projected at <\$6,330,421>. The restricted general fund increase in fund balance is projected at \$858,935.

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2021-2022 projected ending balance.

2021-2022 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 3,805,497	\$ 3,805,497
Assigned	\$ 12,864,418	\$ 0	\$ 12,864,418
Unassigned Reserve for Economic Uncertainties 3%	\$ 7,906,296	\$ 0	\$ 7,906,296
Unassigned/Unappropriated	\$ 21,869,498	\$ 0	\$ 21,869,498
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$42,655,212</b>	<b>\$ 3,805,497</b>	<b>\$46,460,709</b>

The 2020-2021 First Interim and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years

# 2022-2023 Multi-Year Projection Assumptions First Interim Budget

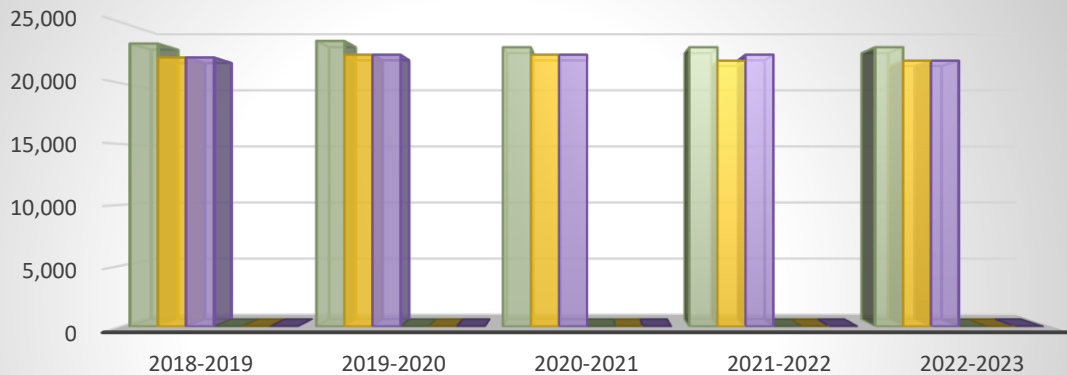
## Enrollment, Average Daily Attendance & Local Control Funding Formula

2022-2023 budget was prepared utilizing Riverside County Office of Education First Interim Guidance, LCFF (Local Control Funding Formula) calculators provided by Fiscal Crisis and Management Assistance Team and School Services of California’s 2020-2021 Adopted Budget Financial Dashboard. Districts are funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA. The following information further details district calculations for LCFF.

- ✚ Projected Cost of Living Adjustment 3.26%
- ✚ Funded Cost of Living Adjustment 0.00%
- ✚ District Projected Enrollment 22,950—0% Growth
- ✚ District Projected P2 ADA 21,848
- ✚ LCFF Funded ADA 21,856 - Includes 8 ADA County Programs

District Unduplicated Pupil Count three year rolling average 33.00%

### Historical Enrollment and P2 Average Daily Attendance






	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
CBEDS Enrollment-District Only	23,251	23,470	22,950	22,950	22,950
P2 ADA-District Only	22,112	22,340	22,340	21,848	21,848
LCFF Funded ADA	22,112	22,340	22,340	22,340	21,848
P2 ADA/Enrollment %	95.10%	95.19%	97.34%	95.20%	95.20%
Enrollment Change %	0.56%	0.94%	-2.22%	0.00%	0.00%
ADA Change %	0.33%	1.03%	0.00%	-2.20%	0.00%

## 2022-2023 Multi-Year Projection Assumptions First Interim Budget

### Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

<b>LCFF (Local Control Funding Formula)</b>					
<b><u>LCFF FACTORS</u></b>	<b><u>K-3</u></b>	<b><u>4-6</u></b>	<b><u>7-8</u></b>	<b><u>9-12</u></b>	<b><u>TOTAL</u></b>
Base Grant	\$7,702	\$7,818	\$8,050	\$9,329	
Grade Span Adjustment	\$801			\$243	
Supplemental Funding Add-On 33.00%	\$561	\$516	\$531	\$632	
Funded ADA	5,584	4,585	3,414	8,273	21,856
LCFF Grade Level Funding	\$50,618,742	\$38,211,668	\$29,297,931	\$84,415,130	\$202,543,471
Transportation Funding					\$88,659
<b>2022-2023 PROJECTED LCFF FUNDING</b>					<b>\$202,632,130</b>

LCFF funding totaling \$202,632,130 is comprised of the following sources:

-  State Aid \$100,006,919 = 49%
-  Property Taxes \$58,575,533 = 29%
-  Education Protection Act \$44,049,678 = 22%



# 2022-2023 Multi-Year Projection Assumptions First Interim Budget

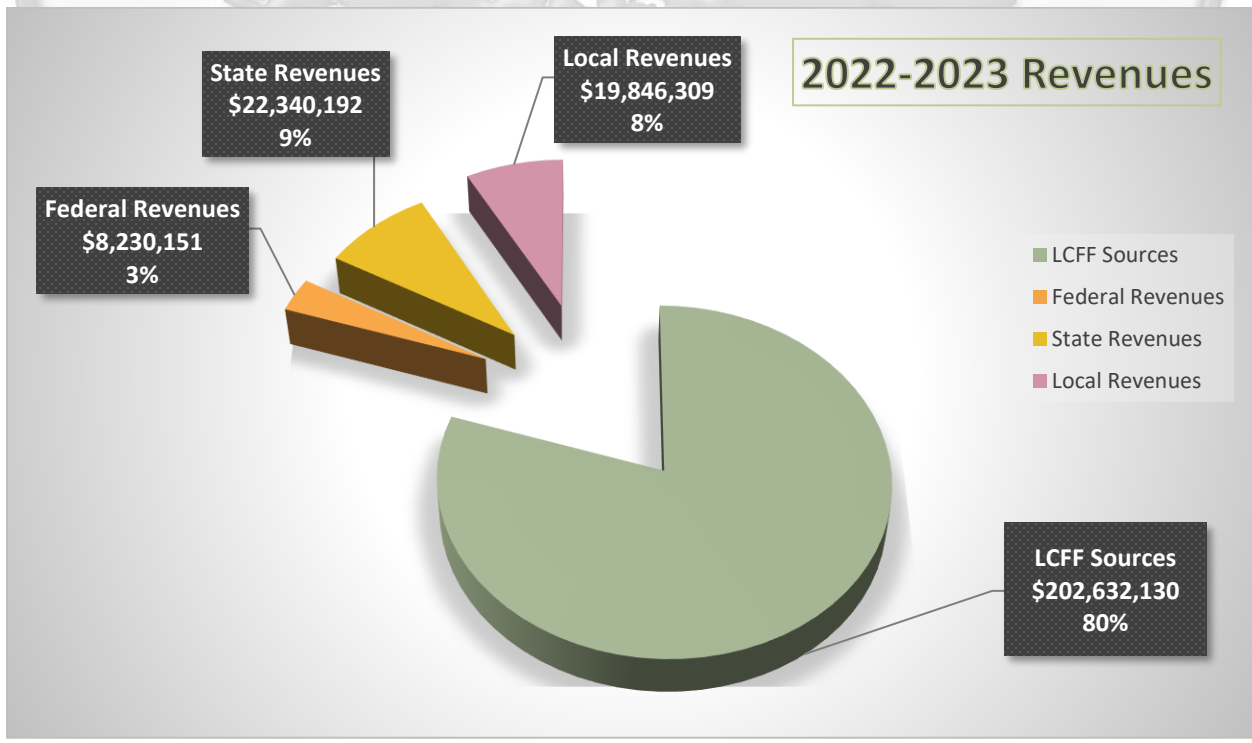
## Revenues

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment (COLA). Revenues include: ESEA Title I, II, III, IV, Career Technical Education (CTE) and Special Education Grants.

State Lottery revenues have been budgeted at \$150 per 2021-2022 ADA projections equal to \$3,413,700. Lottery instructional materials revenues have been included at \$49 per 2020-2021 projected ADA equal to \$1,115,142. Mandate Block Grant funds are budgeted at \$936,544 and include a 0% COLA. Other state grants include CTE Incentive, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$14,685,129.

Local revenues for AB602 special education funding, out of home health care and low incidence are projected at \$15,028,322. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, and nonresident student fees.

2022-2023 revenues are projected at \$253,048,782. This is a <1.95%> decrease from 2021-2022 projected revenues.



# 2022-2023 Multi-Year Projection Assumptions First Interim Budget

## Expenditures

The 2022-2023 Multi-Year Projection includes the following expenditure adjustments:

### Staffing

- 12 growth certificated FTEs Special Education
- Classified FTEs maintained at prior year levels

### Statutory Benefits and Health and Welfare

- STRS Rate increase of 2.10% from 16.00% to 18.10%
  - Projected increase equal to \$2.6M
- PERS Rate increase of 3.30% from 23.00% to 26.30%
  - Projected increase equal to \$1.3M
- Workers compensation 2.0%
- All other statutory benefit rates projected at 2021-2022 rates
- Certificated total statutory benefit rate equal to 21.60%
- Classified total statutory benefit rate equal to 36.00%
- Health and welfare cap at \$9,675 per FTE

### Step and Column

- All certificated employees \$2,365,965 plus statutory benefits of \$511,048 for a total of \$2,877,013
- All classified employees \$562,214 plus statutory benefits of \$202,397 for a total of \$764,611

Salary and benefit projections of \$244,588,063 are equal to 89.5% of total expenditures.

Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

Other expenditure adjustments include: utilities, insurance and other operating expenses.

Other outgo including long-term debt has been included at \$451,478.

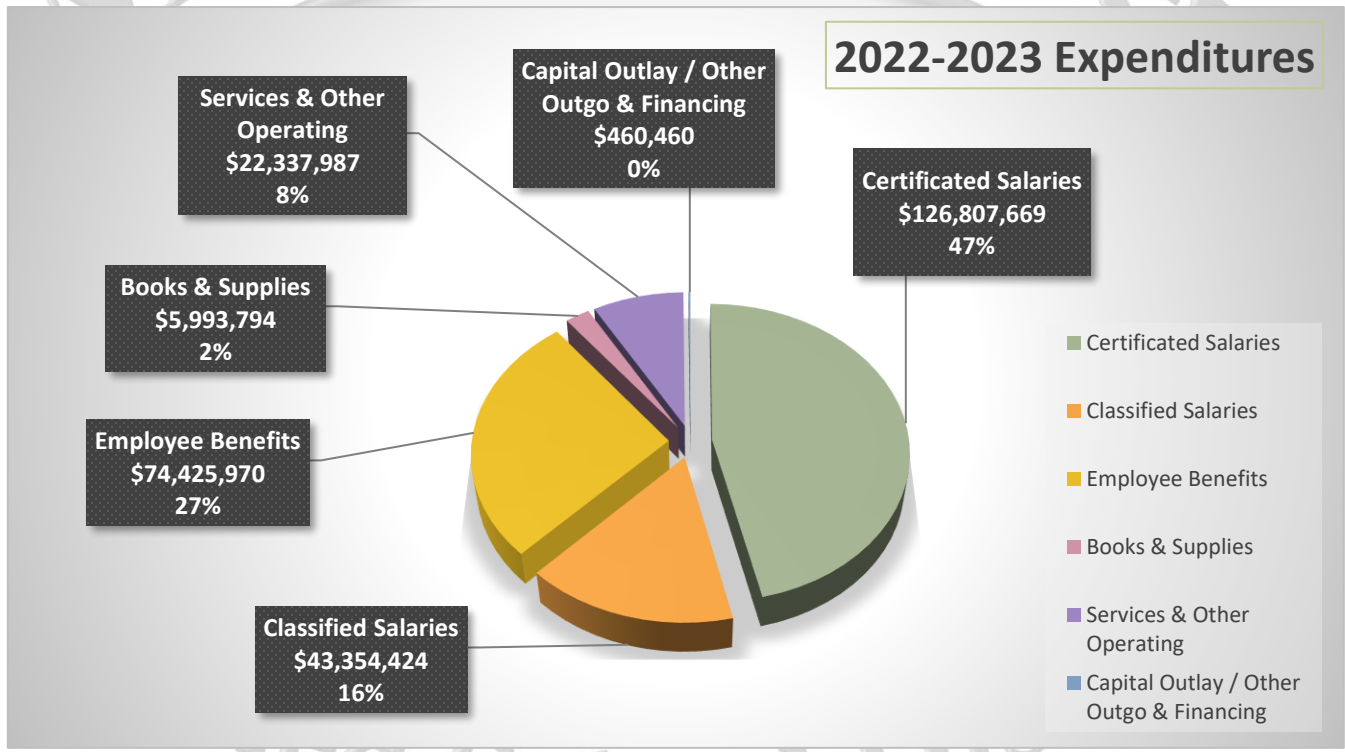
Indirect costs, including other funds are projected at <\$451,137>.

# 2022-2023 Multi-Year Projection Assumptions First Interim Budget

## Expenditures - continued

- + + + Local Control Accountability Plan
  - Expenditures have been increased for step and column and retirement statutory benefit rates.

2022-2023 expenditures are projected at \$273,380,304. This is a 3.73% increase over projected 2021-2022 expenditures.



## Contributions to Programs

- + + + Ongoing Major Maintenance Account contribution is projected at \$7,760,856 equal to 3.0% of total General Fund expenditures less applicable exclusions.
- + + + Special education contribution is projected at \$34,216,261
- + + + Transportation contribution is projected at \$5,061,809.
- + + + General Fund transfer out to the Cafeteria Special Revenue Fund is projected at \$35,000.

## 2022-2023 Multi-Year Projection Assumptions First Interim Budget

### Fund Balance

The unrestricted general fund decrease in fund balance is projected at <\$21,567,852>. The restricted general fund increase in fund balance is projected at \$1,236,330.

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2022-2023 projected ending balance.

2022-2023 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 5,041,827	\$ 5,041,827
Assigned	\$ 12,421,283	\$ 0	\$ 12,421,283
Unassigned Reserve for Economic Uncertainties 3%	\$ 8,201,409	\$ 0	\$ 8,201,409
Unassigned/Unappropriated	\$ 449,668	\$ 0	\$ 449,668
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$ 21,087,360</b>	<b>\$ 5,041,827</b>	<b>\$ 26,129,187</b>

The 2020-2021 First Interim and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	208,084,308.00	-0.31%	207,436,902.00	-2.32%	202,632,130.00
2. Federal Revenues	8100-8299	25,026,776.00	-67.14%	8,224,470.00	0.07%	8,230,151.00
3. Other State Revenues	8300-8599	24,828,054.00	-8.83%	22,635,188.00	-1.30%	22,340,192.00
4. Other Local Revenues	8600-8799	20,720,553.00	-4.56%	19,775,158.00	0.36%	19,846,309.00
5. Other Financing Sources						
a. Transfers In	8900-8929	71,859.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		278,731,550.00	-7.41%	258,071,718.00	-1.95%	253,048,782.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				121,971,801.00		123,481,704.00
b. Step & Column Adjustment				2,318,841.00		2,365,965.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(808,938.00)		960,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	121,971,801.00	1.24%	123,481,704.00	2.69%	126,807,669.00
2. Classified Salaries						
a. Base Salaries				41,899,173.00		42,793,472.00
b. Step & Column Adjustment				554,344.00		562,214.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				339,955.00		(1,262.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,899,173.00	2.13%	42,793,472.00	1.31%	43,354,424.00
3. Employee Benefits	3000-3999	68,003,098.00	2.19%	69,495,748.00	7.09%	74,425,970.00
4. Books and Supplies	4000-4999	20,263,905.00	-70.08%	6,063,427.00	-1.15%	5,993,794.00
5. Services and Other Operating Expenditures	5000-5999	24,273,922.00	-12.46%	21,248,393.00	5.13%	22,337,987.00
6. Capital Outlay	6000-6999	668,396.00	-36.40%	425,119.00	0.00%	425,119.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	451,478.00	0.00%	451,478.00	0.00%	451,478.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(622,337.00)	-27.51%	(451,137.00)	0.00%	(451,137.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,851,212.00	-98.11%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		278,760,648.00	-5.46%	263,543,204.00	3.73%	273,380,304.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(29,098.00)		(5,471,486.00)		(20,331,522.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		51,961,293.60		51,932,195.60		46,460,709.60
2. Ending Fund Balance (Sum lines C and D1)		51,932,195.60		46,460,709.60		26,129,187.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	2,946,562.49		3,805,497.33		5,041,827.33
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	13,349,346.00		12,864,418.00		12,421,283.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,362,819.00		7,906,296.00		8,201,409.00
2. Unassigned/Unappropriated	9790	27,258,468.11		21,869,498.27		449,668.27
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		51,932,195.60		46,460,709.60		26,129,187.60

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,362,819.00		7,906,296.00		8,201,409.00
c. Unassigned/Unappropriated	9790	27,258,468.27		21,869,498.27		449,668.27
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.16)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		35,621,287.11		29,775,794.27		8,651,077.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.78%		11.30%		3.16%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		22,340.04		21,848.40		21,848.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		278,760,648.00		263,543,204.00		273,380,304.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		278,760,648.00		263,543,204.00		273,380,304.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,362,819.44		7,906,296.12		8,201,409.12
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,362,819.44		7,906,296.12		8,201,409.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	208,084,308.00	-0.31%	207,436,902.00	-2.32%	202,632,130.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	4,446,996.00	0.29%	4,460,055.00	-2.46%	4,350,244.00
4. Other Local Revenues	8600-8799	4,188,708.00	-13.58%	3,619,983.00	0.83%	3,650,140.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(34,255,930.00)	9.68%	(37,571,059.00)	9.20%	(41,027,117.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>182,479,082.00</b>	<b>-2.48%</b>	<b>177,960,881.00</b>	<b>-4.69%</b>	<b>169,620,397.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				95,625,379.00		98,247,432.00
b. Step & Column Adjustment				1,926,678.00		1,967,136.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				695,375.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,625,379.00	2.74%	98,247,432.00	2.00%	100,214,568.00
2. Classified Salaries						
a. Base Salaries				25,607,462.00		26,303,663.00
b. Step & Column Adjustment				330,190.00		334,857.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				366,011.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,607,462.00	2.72%	26,303,663.00	1.27%	26,638,520.00
3. Employee Benefits	3000-3999	39,193,391.00	2.94%	40,344,073.00	8.39%	43,730,743.00
4. Books and Supplies	4000-4999	6,586,703.00	-45.08%	3,617,541.00	-9.95%	3,583,057.00
5. Services and Other Operating Expenditures	5000-5999	15,949,568.00	2.49%	16,347,121.00	7.53%	17,578,067.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	451,478.00	0.00%	451,478.00	0.00%	451,478.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,694,612.00)	-37.74%	(1,055,006.00)	-1.12%	(1,043,184.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,851,212.00	-98.11%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
<b>11. Total (Sum lines B1 thru B10)</b>		<b>183,570,581.00</b>	<b>0.39%</b>	<b>184,291,302.00</b>	<b>3.74%</b>	<b>191,188,249.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,091,499.00)		(6,330,421.00)		(21,567,852.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		50,077,132.27		48,985,633.27		42,655,212.27
2. Ending Fund Balance (Sum lines C and D1)		48,985,633.27		42,655,212.27		21,087,360.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	13,349,346.00		12,864,418.00		12,421,283.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,362,819.00		7,906,296.00		8,201,409.00
2. Unassigned/Unappropriated	9790	27,258,468.27		21,869,498.27		449,668.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,985,633.27		42,655,212.27		21,087,360.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,362,819.00		7,906,296.00		8,201,409.00
c. Unassigned/Unappropriated	9790	27,258,468.27		21,869,498.27		449,668.27
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	0.00		0.00		
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)						
		35,621,287.27		29,775,794.27		8,651,077.27
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-2022 Multi-Year Projections include the following adjustments:						
Line B1d: Unrestricted budget adjustments due to the expiration of restricted categorical grant funds and COVID-19 impacts.						
Line B2d: Unrestricted budget adjustments for mid-year or late start positions and COVID-19 impacts.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	25,011,776.00	-67.18%	8,209,470.00	0.07%	8,215,151.00
3. Other State Revenues	8300-8599	20,381,058.00	-10.82%	18,175,133.00	-1.02%	17,989,948.00
4. Other Local Revenues	8600-8799	16,531,845.00	-2.28%	16,155,175.00	0.25%	16,196,169.00
5. Other Financing Sources						
a. Transfers In	8900-8929	71,859.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	34,255,930.00	9.68%	37,571,059.00	9.20%	41,027,117.00
6. Total (Sum lines A1 thru A5c)		96,252,468.00	-16.77%	80,110,837.00	4.14%	83,428,385.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				26,346,422.00		25,234,272.00
b. Step & Column Adjustment				392,163.00		398,829.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,504,313.00)		960,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,346,422.00	-4.22%	25,234,272.00	5.38%	26,593,101.00
2. Classified Salaries						
a. Base Salaries				16,291,711.00		16,489,809.00
b. Step & Column Adjustment				224,154.00		227,357.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(26,056.00)		(1,262.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,291,711.00	1.22%	16,489,809.00	1.37%	16,715,904.00
3. Employee Benefits	3000-3999	28,809,707.00	1.19%	29,151,675.00	5.29%	30,695,227.00
4. Books and Supplies	4000-4999	13,677,202.00	-82.12%	2,445,886.00	-1.44%	2,410,737.00
5. Services and Other Operating Expenditures	5000-5999	8,324,354.00	-41.12%	4,901,272.00	-2.88%	4,759,920.00
6. Capital Outlay	6000-6999	668,396.00	-36.40%	425,119.00	0.00%	425,119.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,072,275.00	-43.68%	603,869.00	-1.96%	592,047.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		95,190,067.00	-16.74%	79,251,902.00	3.71%	82,192,055.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		1,062,401.00		858,935.00		1,236,330.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,884,161.33		2,946,562.33		3,805,497.33
2. Ending Fund Balance (Sum lines C and D1)		2,946,562.33		3,805,497.33		5,041,827.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,946,562.49		3,805,497.33		5,041,827.33
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.16)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,946,562.33		3,805,497.33		5,041,827.33

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-2022 Multi-Year Projections include the following adjustments:						
Line B1d: Restricted budget adjustments due to the expiration of categorical grant funds, COVID-19 impacts, 12 growth FTE special education and one-time carryover funds.						
Line B2d: Restricted budget adjustments due to the expiration of categorical grant funds, COVID-19 impacts, mid-year and late start positions and one-time carryover funds.						
2022-2023 Multi-Year Projections include the following adjustments:						
Line B1d: Restricted budget adjustments due to 12 growth FTE special education.						
Line B2d: Restricted budget adjustments due to changes by object codes within categorical grant funds.						



*Inspiring every student to think, to learn, to achieve, to care.*

**SCHOOL DISTRICT  
CRITERIA AND  
STANDARDS REVIEW**

**2020 - 2021**

**First Interim**

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)	District Regular	22,340.00		
	Charter School	0.00		
	<b>Total ADA</b>	<b>22,340.00</b>	<b>22,340.04</b>	<b>0.0%</b>
1st Subsequent Year (2021-22)	District Regular	22,340.00		
	Charter School	0.00		
	<b>Total ADA</b>	<b>22,340.00</b>	<b>22,340.04</b>	<b>0.0%</b>
2nd Subsequent Year (2022-23)	District Regular	22,340.00		
	Charter School	0.00		
	<b>Total ADA</b>	<b>22,340.00</b>	<b>21,848.40</b>	<b>-2.2%</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)

2022-23 reflects the projected funded average daily attendance (ADA) due to the impacts of COVID-19 on declining student enrollment of 22,950.

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	23,470	22,950		
Charter School	0	0		
<b>Total Enrollment</b>	<b>23,470</b>	<b>22,950</b>	<b>-2.2%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	23,470	22,950		
Charter School	0	0		
<b>Total Enrollment</b>	<b>23,470</b>	<b>22,950</b>	<b>-2.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	23,470	22,950		
Charter School	0	0		
<b>Total Enrollment</b>	<b>23,470</b>	<b>22,950</b>	<b>-2.2%</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)

First Interim CBEDS/Projected total of 22,950 reflects the enrollment impacts of COVID-19.

**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	22,036	23,121	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>22,036</b>	<b>23,121</b>	<b>95.3%</b>
Second Prior Year (2018-19)			
District Regular	22,112	23,251	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>22,112</b>	<b>23,251</b>	<b>95.1%</b>
First Prior Year (2019-20)			
District Regular	22,340	23,470	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>22,340</b>	<b>23,470</b>	<b>95.2%</b>
Historical Average Ratio:			95.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.7%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	22,340	22,950		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>22,340</b>	<b>22,950</b>	<b>97.3%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	21,848	22,950		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>21,848</b>	<b>22,950</b>	<b>95.2%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	21,848	22,950		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>21,848</b>	<b>22,950</b>	<b>95.2%</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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

2020-21 CBEDS/Projected enrollment of 22,950 reflects the impacts of COVID-19. Districts will be funded on 2019-20 P-2 ADA for the 2020-21 fiscal year. Due to the decline in enrollment the ratio of ADA to enrollment is 97.3%.

**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)	192,253,967.00	208,115,333.00	8.3%	Not Met
1st Subsequent Year (2021-22)	192,253,967.00	207,436,902.00	7.9%	Not Met
2nd Subsequent Year (2022-23)	192,253,967.00	202,632,130.00	5.4%	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)

Budget adoption included the Governor's May Revision proposal of a 7.92% net proration factor to LCFF funding. The state enacted budget removed the proration factor which resulted in adjustments to LCFF funding.

**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)	150,615,156.85	168,584,301.41	89.3%
Second Prior Year (2018-19)	154,423,297.21	176,098,375.28	87.7%
First Prior Year (2019-20)	160,319,522.65	177,583,972.15	90.3%
Historical Average Ratio:			89.1%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>86.1% to 92.1%</b>	<b>86.1% to 92.1%</b>	<b>86.1% to 92.1%</b>

**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)	160,426,232.00	181,719,369.00	88.3%	Met
1st Subsequent Year (2021-22)	164,895,168.00	184,256,302.00	89.5%	Met
2nd Subsequent Year (2022-23)	170,583,831.00	191,153,249.00	89.2%	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)	15,960,011.00	25,026,776.00	56.8%	Yes
1st Subsequent Year (2021-22)	8,184,027.00	8,224,470.00	0.5%	No
2nd Subsequent Year (2022-23)	8,188,829.00	8,230,151.00	0.5%	No

**Explanation:**  
(required if Yes)

First Interim federal revenues include one-time funds under the CARES Act, carryover funds for Title I, II, III and IV and alignment to grant award totals

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	22,687,465.00	24,828,054.00	9.4%	Yes
1st Subsequent Year (2021-22)	22,480,790.00	22,635,188.00	0.7%	No
2nd Subsequent Year (2022-23)	22,383,790.00	22,340,192.00	-0.2%	No

**Explanation:**  
(required if Yes)

First Interim state revenues include one-time funds under the CARES Act, carryover funds for K-12 Strong Workforce and CTEIG and alignment to grant award totals.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	20,476,571.00	20,720,553.00	1.2%	No
1st Subsequent Year (2021-22)	20,537,743.00	19,775,158.00	-3.7%	No
2nd Subsequent Year (2022-23)	20,606,184.00	19,846,309.00	-3.7%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	6,423,954.00	20,263,905.00	215.4%	Yes
1st Subsequent Year (2021-22)	6,101,160.00	6,063,427.00	-0.6%	No
2nd Subsequent Year (2022-23)	6,030,483.00	5,993,794.00	-0.6%	No

**Explanation:**  
(required if Yes)

Expenditures have increased for one-time carryovers, alignment to CARES Act funds and alignment to grant award totals.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	20,235,146.00	24,273,922.00	20.0%	Yes
1st Subsequent Year (2021-22)	21,024,320.00	21,248,393.00	1.1%	No
2nd Subsequent Year (2022-23)	22,141,026.00	22,337,987.00	0.9%	No

**Explanation:**  
(required if Yes)

Expenditures have increased for one-time carryovers, alignment to CARES Act funds and alignment to grant award totals.

**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)	59,124,047.00	70,575,383.00	19.4%	Not Met
1st Subsequent Year (2021-22)	51,202,560.00	50,634,816.00	-1.1%	Met
2nd Subsequent Year (2022-23)	51,178,803.00	50,416,652.00	-1.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	26,659,100.00	44,537,827.00	67.1%	Not Met
1st Subsequent Year (2021-22)	27,125,480.00	27,311,820.00	0.7%	Met
2nd Subsequent Year (2022-23)	28,171,509.00	28,331,781.00	0.6%	Met

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

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

- 1a. STANDARD 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)

First Interim federal revenues include one-time funds under the CARES Act, carryover funds for Title I, II, III and IV and alignment to grant award totals

**Explanation:**

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

First Interim state revenues include one-time funds under the CARES Act, carryover funds for K-12 Strong Workforce and CTEIG and alignment to grant award totals.

**Explanation:**

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

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

**Explanation:**

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

Expenditures have increased for one-time carryovers, alignment to CARES Act funds and alignment to grant award totals.

**Explanation:**

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

Expenditures have increased for one-time carryovers, alignment to CARES Act funds and alignment to grant award totals.

**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	7,753,726.44	7,459,508.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		7,314,000.00	

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

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

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

The 3% contribution has been calculated utilizing the allowable exclusion of one-time CARES funds and STRS On Behalf Pension expenditures.

**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)	12.8%	11.3%	3.2%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>4.3%</b>	<b>3.8%</b>	<b>1.1%</b>

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(1,091,499.00)	183,570,581.00	0.6%	Met
1st Subsequent Year (2021-22)	(6,330,421.00)	184,291,302.00	3.4%	Met
2nd Subsequent Year (2022-23)	(21,567,852.00)	191,188,249.00	11.3%	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)

2021-22 and 2022-23 fiscal year demonstrate significant deficit spending. Factors contributing to this deficit include: declining enrollment, increased pension costs, increased operating costs and step and column expenses. District will continue to work collaboratively with Ad Hoc committees to eliminate deficit spending.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	51,932,195.60	Met
1st Subsequent Year (2021-22)	46,460,709.60	Met
2nd Subsequent Year (2022-23)	26,129,187.60	Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	17,849,758.00	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.)	22,340	21,848	21,848
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	278,760,648.00	263,543,204.00	273,380,304.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	278,760,648.00	263,543,204.00	273,380,304.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,362,819.44	7,906,296.12	8,201,409.12
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>8,362,819.44</b>	<b>7,906,296.12</b>	<b>8,201,409.12</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,362,819.00	7,906,296.00	8,201,409.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	27,258,468.27	21,869,498.27	449,668.27
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)	(0.16)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	35,621,287.11	29,775,794.27	8,651,077.27
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.78%	11.30%	3.16%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,362,819.44</b>	<b>7,906,296.12</b>	<b>8,201,409.12</b>
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)	(34,741,612.00)	(34,255,930.00)	-1.4%	(485,682.00)	Met
1st Subsequent Year (2021-22)	(35,474,541.00)	(37,571,059.00)	5.9%	2,096,518.00	Not Met
2nd Subsequent Year (2022-23)	(40,668,645.00)	(41,027,117.00)	0.9%	358,472.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	0.00	71,859.00	New	71,859.00	Not 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)	35,000.00	1,851,212.00	5189.2%	1,816,212.00	Not Met
1st Subsequent Year (2021-22)	35,000.00	35,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	35,000.00	35,000.00	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)

Budget adoption including a contribution of one-time CARES funds which will now be accounted for as restricted funds.

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

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

One-time transfer in.

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

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

Due to the impacts of COVID-19 and school closures, the Child Development Fund and the Cafeteria Special Revenue fund are projected to deficit spend. This projected deficit spending and full utilization of beginning reserve balances will not be sufficient to end the year with a positive fund balance. Therefore, contributions of approximately \$1.8M are projected from the General Fund.

- 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	5	03-8011	03-7438/7439	236,370
Certificates of Participation	21	03-8011,25-8699 & CFD Special Levy Tax Fund	03-7438/7439, 25-7438/7439 & CFD Special Levy Tax Fu	22,770,000
General Obligation Bonds	27	51-85XX, 86XX	51-7433/7434	194,989,053
Supp Early Retirement Program	4	03-8011	03-3901/3902	8,124,908
State School Building Loans				
Compensated Absences	1	03-8011	03/06-2XXX/3XXX	844,515

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>				226,964,846

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	178,097	236,370	0	0
Certificates of Participation	1,390,893	1,392,286	1,383,784	1,382,966
General Obligation Bonds	18,640,379	13,821,906	13,965,014	13,707,369
Supp Early Retirement Program	2,031,227	2,031,227	2,031,227	2,031,227
State School Building Loans				
Compensated Absences				

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>	22,240,596	17,481,789	17,380,025	17,121,562
<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	17,193,199.00	17,455,148.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	17,193,199.00	17,455,148.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019	Jun 30, 2020

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)	11,919,798.00	1,993,736.00
1st Subsequent Year (2021-22)	1,919,798.00	1,993,736.00
2nd Subsequent Year (2022-23)	1,919,798.00	1,993,736.00
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)	964,600.00	999,770.00
1st Subsequent Year (2021-22)	964,600.00	999,770.00
2nd Subsequent Year (2022-23)	964,600.00	999,770.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	623,323.00	1,255,081.00
1st Subsequent Year (2021-22)	658,397.00	1,070,013.00
2nd Subsequent Year (2022-23)	818,749.00	964,622.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	161	161
1st Subsequent Year (2021-22)	161	161
2nd Subsequent Year (2022-23)	161	161

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

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

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,071.8	1,050.0	1,062.0	1,074.0

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

No

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?

Yes

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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

1,187,840
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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)
0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
7,977,538	8,093,638	8,209,738
Cap \$9,675 per FTE	Cap \$9,675 per FTE	Cap \$9,675 per FTE
0.0%	0.0%	0.0%

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

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

No		
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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**

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,315,881	2,324,327	2,413,239
0.0%	0.0%	0.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
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	800.9	798.1	798.1	798.1

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

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

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:   
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
 If Yes, date of Superintendent and CBO certification:   
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?   
 If Yes, date of budget revision board adoption:   
 4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

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

**One Year Agreement**

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

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

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

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

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)
No	No	No
4,166,060	4,166,060	4,166,060
Cap \$9,675 per FTE	Cap \$9,675 per FTE	Cap \$9,675 per FTE
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

**Classified (Non-management) Step and Column Adjustments**

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
552,007	567,674	590,050
0.0%	0.0%	0.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

**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	166.9	166.3	166.3	166.3

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

**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?	No	No	No
2. Total cost of H&W benefits	1,323,664	1,323,664	1,323,664
3. Percent of H&W cost paid by employer	Cap \$9,675 per FTE	Cap \$9,675 per FTE	Cap \$9,675 per FTE
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**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?	Yes	Yes	Yes
2. Cost of step & column adjustments	608,549	619,714	643,636
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

**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?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**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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*Inspiring every student to think, to learn, to achieve, to care.*

# ADULT EDUCATION FUND

2020 - 2021

First Interim

# Adult Education Fund

## 2020-2021 First Interim Budget Assumptions

### Overview

Adult Education Funds are designed to provide programs, which enhance adult education. The Murrieta Valley Adult School's mission is to equip students for life-long learning through lessons in academics, accountability, attitudes, and ethics that will facilitate the transition to a successful future.

The Adult Education Fund includes the General Education Development (GED). This program is designed for students to meet high school diploma standards.

Federal funding offers various categorical programs including Adult Basic Education (ABE), Adult Secondary Education (ASE), High School Diploma (HSD), English Second Language (ESL), English Literacy Civics (EL Civics) and Citizenship. The core elements of these programs provide adult basic education, general education development, citizenship, English as a second language and instruction to the community.

Summer camps, preparation classes, and online classes are also included in the Adult Education Fund.

### Revenues

Federal revenues are based on the 2020-2021 grant awards. Total 2020-2021 First Interim federal revenues are projected at \$66,726.

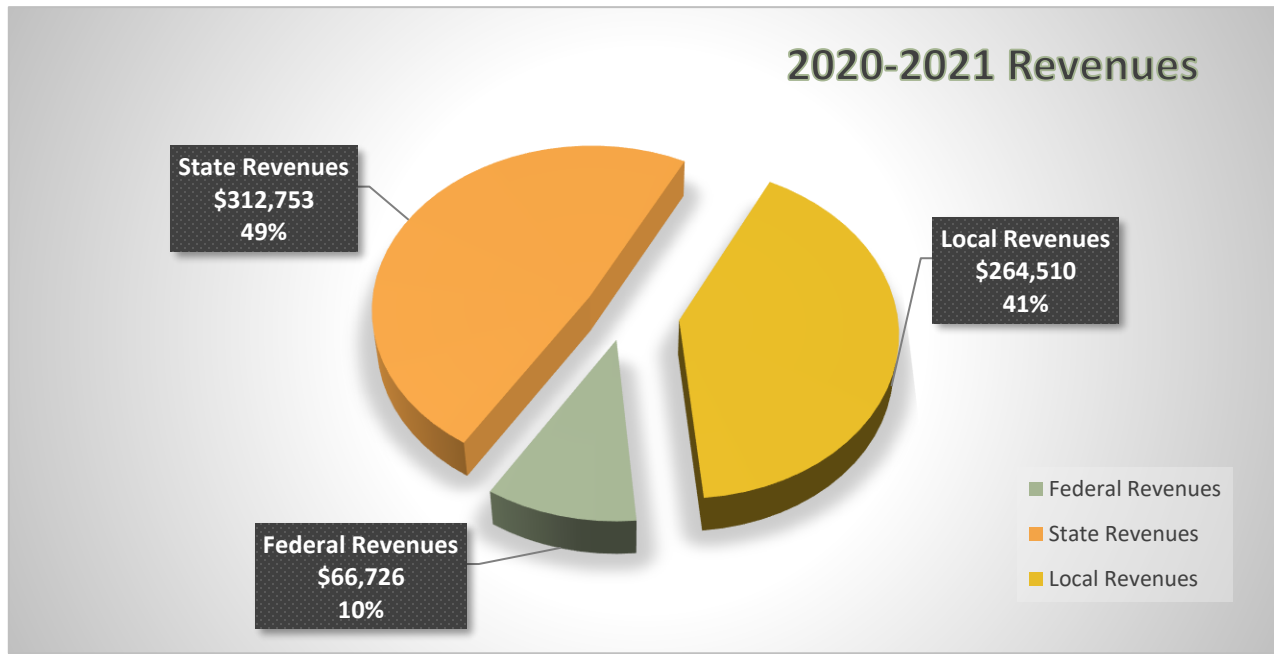
State revenues include AB104 Adult Education Block Grant funding projected at \$284,940. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$27,813. Total 2020-2021 First Interim state revenues are projected at \$312,753.

Local revenues are projected at \$264,510 and include online classes offered to the public through Ed 2 Go, GED testing fees, summer camps programs, interest earnings and Riverside About Students CARES one-time grant.

Federal funding is equal to 10% of total revenues. State funding is equal to 49% of total revenues. Local revenue funding is equal to 41% of total revenues. Total 2020-2021 First Interim revenues are projected at \$643,989.

# Adult Education Fund 2020-2021 First Interim Budget Assumptions

## Revenues-continued



## Expenditures

State and local revenues are used to cover the costs associated with the Adult Education GED program and professional growth classes. Expenditures include salaries and benefits for the instructional and classified personnel and the operating costs to maintain these programs.

Federal revenues are used to fund categorical programs. Expenditures include salaries, benefits, operating costs, and administrative costs relating to such programs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in areas unrelated to the specific grant.

As allowable, the indirect cost rate for the Adult Education unrestricted program is 5%.

Salary and benefits account for 62% of total expenditures. Step and column for all classified employees is \$2,699 plus statutory benefits of \$821 for a total of \$3,520. Step and column for all certificated employees is \$1,224 plus statutory benefits of \$241 for a total of \$1,465. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which account for 38% of total expenditures. Total 2020-2021 First Interim expenditures are projected at \$773,949.

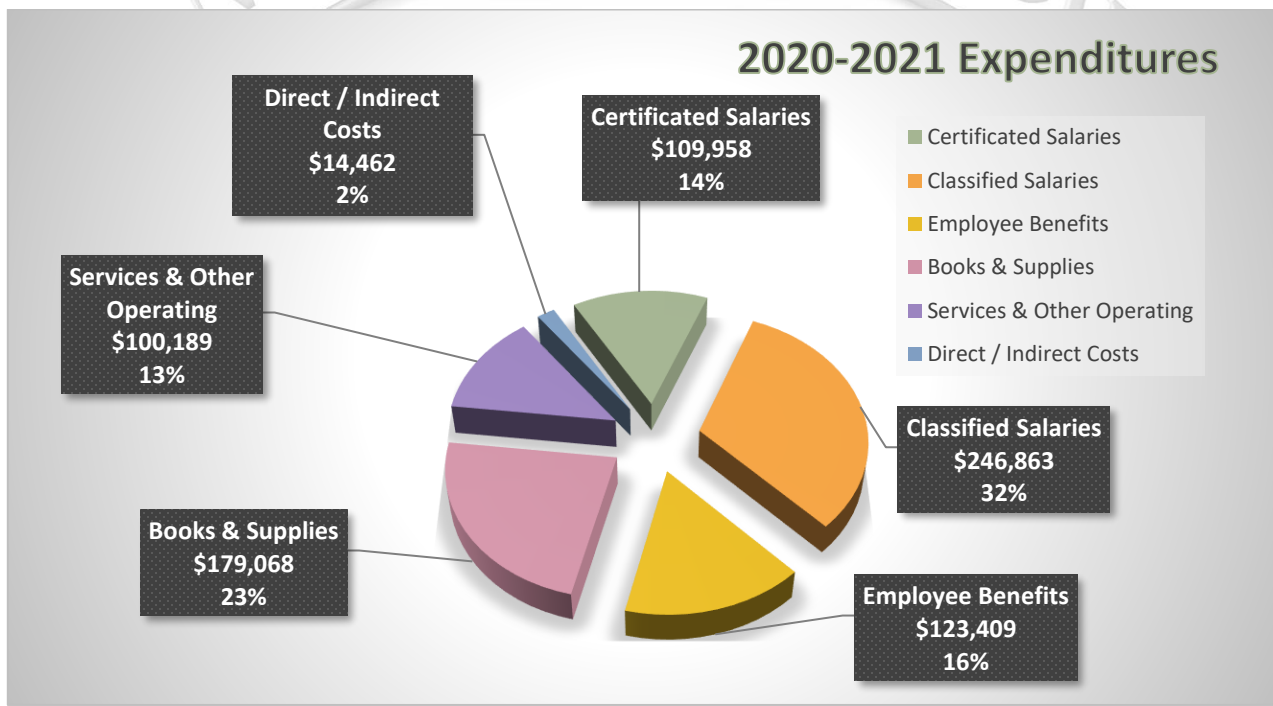


# Adult Education Fund 2020-2021 First Interim Budget Assumptions

## Expenditures-continued

Description	2020-2021 First Interim Budget FTE's
Certificated	.40
Classified	2.45
<b>Total FTE's (Full-time Equivalents)</b>	<b>2.85</b>

2020-2021 First Interim budget includes 2.85 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,675 per FTE. Fixed charges are calculated at 19.65% for certificated and 30.40% for classified.



## Fund Balance

The Adult Education Fund is deficit spending (\$129,960) due to one-time carry over funds. A positive ending fund balance of \$79,698 is projected for the 2020-2021 fiscal year.

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	59,895.00	59,895.00	0.00	66,726.00	6,831.00	11.4%
3) Other State Revenue		8300-8599	278,664.00	278,664.00	55,990.00	312,753.00	34,089.00	12.2%
4) Other Local Revenue		8600-8799	268,500.00	268,500.00	757.17	264,510.00	(3,990.00)	-1.5%
5) TOTAL, REVENUES			607,059.00	607,059.00	56,747.17	643,989.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	101,861.00	101,861.00	23,810.44	109,958.00	(8,097.00)	-7.9%
2) Classified Salaries		2000-2999	267,758.00	267,758.00	36,576.60	246,863.00	20,895.00	7.8%
3) Employee Benefits		3000-3999	123,836.00	125,083.00	19,892.63	123,409.00	1,674.00	1.3%
4) Books and Supplies		4000-4999	45,780.00	31,485.00	3,764.62	179,068.00	(147,583.00)	-468.7%
5) Services and Other Operating Expenditures		5000-5999	47,825.00	60,873.00	28,757.68	100,189.00	(39,316.00)	-64.6%
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	11,985.00	11,985.00	0.00	14,462.00	(2,477.00)	-20.7%
9) TOTAL, EXPENDITURES			599,045.00	599,045.00	112,801.97	773,949.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,014.00	8,014.00	(56,054.80)	(129,960.00)		
<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 FUND BALANCE (C + D4)</b>			8,014.00	8,014.00	(56,054.80)	(129,960.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	213,996.00	209,657.77		209,657.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,996.00	209,657.77		209,657.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,996.00	209,657.77		209,657.77		
2) Ending Balance, June 30 (E + F1e)			222,010.00	217,671.77		79,697.77		
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			20,900.00	17,708.92		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	201,110.00	199,962.85		79,697.85		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		(0.08)		

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>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
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%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	59,895.00	59,895.00	0.00	66,726.00	6,831.00	11.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>59,895.00</b>	<b>59,895.00</b>	<b>0.00</b>	<b>66,726.00</b>	<b>6,831.00</b>	<b>11.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	251,695.00	251,695.00	55,990.00	284,940.00	33,245.00	13.2%
All Other State Revenue	All Other	8590	26,969.00	26,969.00	0.00	27,813.00	844.00	3.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>278,664.00</b>	<b>278,664.00</b>	<b>55,990.00</b>	<b>312,753.00</b>	<b>34,089.00</b>	<b>12.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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	3,500.00	3,500.00	23.17	3,500.00	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%
Fees and Contracts								
Adult Education Fees		8671	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%
Other Local Revenue								
All Other Local Revenue		8699	265,000.00	265,000.00	734.00	261,010.00	(3,990.00)	-1.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>268,500.00</b>	<b>268,500.00</b>	<b>757.17</b>	<b>264,510.00</b>	<b>(3,990.00)</b>	<b>-1.5%</b>
<b>TOTAL, REVENUES</b>			<b>607,059.00</b>	<b>607,059.00</b>	<b>56,747.17</b>	<b>643,989.00</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	46,000.00	46,000.00	5,190.00	54,097.00	(8,097.00)	-17.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	55,861.00	55,861.00	18,620.44	55,861.00	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>101,861.00</b>	<b>101,861.00</b>	<b>23,810.44</b>	<b>109,958.00</b>	<b>(8,097.00)</b>	<b>-7.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	165,000.00	165,000.00	2,800.00	144,105.00	20,895.00	12.7%
Classified Support Salaries		2200	45,631.00	45,631.00	15,025.76	45,631.00	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	57,127.00	57,127.00	18,750.84	57,127.00	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>267,758.00</b>	<b>267,758.00</b>	<b>36,576.60</b>	<b>246,863.00</b>	<b>20,895.00</b>	<b>7.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	69,261.00	69,261.00	3,845.39	68,036.00	1,225.00	1.8%
PERS		3201-3202	21,271.00	21,271.00	6,991.78	21,271.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,042.00	12,042.00	2,865.00	11,855.00	187.00	1.6%
Health and Welfare Benefits		3401-3402	13,682.00	13,682.00	4,539.16	13,682.00	0.00	0.0%
Unemployment Insurance		3501-3502	187.00	187.00	27.91	181.00	6.00	3.2%
Workers' Compensation		3601-3602	7,393.00	7,393.00	1,207.71	7,137.00	256.00	3.5%
OPEB, Allocated		3701-3702	0.00	1,247.00	415.68	1,247.00	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>123,836.00</b>	<b>125,083.00</b>	<b>19,892.63</b>	<b>123,409.00</b>	<b>1,674.00</b>	<b>1.3%</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	30,780.00	30,305.00	3,764.62	156,733.00	(126,428.00)	-417.2%
Noncapitalized Equipment		4400	15,000.00	1,180.00	0.00	22,335.00	(21,155.00)	-1792.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>45,780.00</b>	<b>31,485.00</b>	<b>3,764.62</b>	<b>179,068.00</b>	<b>(147,583.00)</b>	<b>-468.7%</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>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	8,560.00	8,560.00	0.00	8,560.00	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	800.00	800.00	13.78	800.00	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	700.00	700.00	48.90	700.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,765.00	50,813.00	28,695.00	90,129.00	(39,316.00)	-77.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>47,825.00</b>	<b>60,873.00</b>	<b>28,757.68</b>	<b>100,189.00</b>	<b>(39,316.00)</b>	<b>-64.6%</b>
<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%
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, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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%
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 - Interfund		7350	11,985.00	11,985.00	0.00	14,462.00	(2,477.00)	-20.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>11,985.00</b>	<b>11,985.00</b>	<b>0.00</b>	<b>14,462.00</b>	<b>(2,477.00)</b>	<b>-20.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>599,045.00</b>	<b>599,045.00</b>	<b>112,801.97</b>	<b>773,949.00</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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			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%
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%
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 - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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





*Inspiring every student to think, to learn, to achieve, to care.*

**CHILD DEVELOPMENT  
FUND**

**2020 - 2021**

**First Interim**

# Child Development Fund

## 2020-2021 First Interim Budget Assumptions

### Overview

Murrieta Valley Unified School District child care was established in 1982 to meet the need for before and after school child care for students who are enrolled in the district. Child Development Funds also provide Parent Center classes, which are utilized to provide the educational needs for the benefit of caregivers and families.

Programs included in the Child Development Fund consist of: Student Enrichment and Extended Day (SEED); SEED camp for non-school days; Parent Center; Early Childhood Education-subsidized and parent pay programs. Family Services has a State Preschool direct contract with California Department of Education, Early Learning and Care Division (CDE-ELCD) that funds part-day programs at Tovashal, Murrieta and Buchanan Elementary schools. Family Services is a subcontractor of Riverside County Office of Education-Early Care and Support Division (RCOE-ECSD) to provide part-day State Preschool at Lisa J. Mails, Tovashal, Cole Canyon, E. Hale Curran, Buchanan, and Monte Vista Elementary schools. State Preschool families must meet California Department of Education (CDE) CDE-ELCD guidelines for income eligibility. The State Preschool staff to child ratio is one adult to eight children. Part-day State Preschool is offered one-hundred and eighty days per year, three hours per day. Family Services also offers families a parent pay, one-hundred and eighty days per year, three hours per day, early childhood education program. The parent pay program is for families that exceed state guidelines. The Early Childhood Education parent pay program is offered throughout the district. Family Services Early Childhood Education programs at E. Hale Curran, Buchanan and Murrieta combine with Special Education preschool programs to provide full inclusion programs. The Early Childhood Education program provides comprehensive early learning experiences. Annually, children in the Family Services Early Childhood Education program have developmental, dental, hearing (CDC only) and vision assessments.

Family Services Child Development Center (CDC) established in October 2007 is located at 24300 Las Brisas Road, North. Currently, MVUSD Family Services operates six full-day, full year State Preschool and General Child Care classrooms at the Child Development Center for two through four-year olds. The CDC is open 6:30 a.m.—6:00 p.m. and is a year-round program, operating year-round 243 days, closed only for District holidays. Beginning July 2019, families utilizing services at the Child Development Center will be directly funded by CDE-ELCD, toddlers will continue to be primarily funded through RCOE-ELCD, CDE-ELCD, General Child Care or California State Preschool funds and must qualify based on income and need. Fifteen percent of the children at the Child Development Center are parent pay. The CDC follows State of California Title 5 regulations and Community Care Licensing Title 22 regulations. At the Child Development Center, staff to child ratio for three and four-year olds is one adult to eight children, group size of twenty-four. For toddlers the staff to child ratio is one adult to four children, group size of twelve. The Child Development Center provides comprehensive early learning experiences, developmental assessments, dental, hearing and vision assessments and nutrition services.

## Child Development Fund 2020-2021 First Interim Budget Assumptions

### Overview - continued

Family Services also offers Student Enrichment and Extended Day (SEED) programs at all elementary schools. Summer, Spring, Winter and Fall camps offer activities when children are not in school. Historically, there are over six-hundred and thirty students enrolled in the SEED program. However, due to the impacts of COVID-19 and school closures, current estimated enrollment in the SEED program is one-hundred and thirty students. Twenty-five percent of the families are subsidized through RCOE-ECSD funded by CDE-EESD. Subsidized spaces are available at Avaxat, Buchanan, Murrieta, Alta Murrieta, and E Hale Curran Elementary schools' SEED programs. The staff to student ratio is one adult per eighteen children. Services are available Monday through Friday from 6:30 a.m. until the start of school and after school until 6:00 p.m. Kindergarten and TK Wrap-around is available when the child is not in Kindergarten or Transitional Kindergarten. Operational since 1994, the Parent Center is currently located at the Child Development Center, 24300 Las Brisas Road, North. Collaborating with Riverside County Mental Health and MVUSD Mental Health Team, a variety of classes are offered at the Parent Center. The Parent Center also provides meeting and support group space to district departments and the community.

### Revenues

Revenues within the Child Development Fund are received from unrestricted and restricted sources.

Federal Revenues are based on 2020-2021 information provided by the grantee. Total 2020-2021 First Interim federal revenues are projected at \$1,006,000.

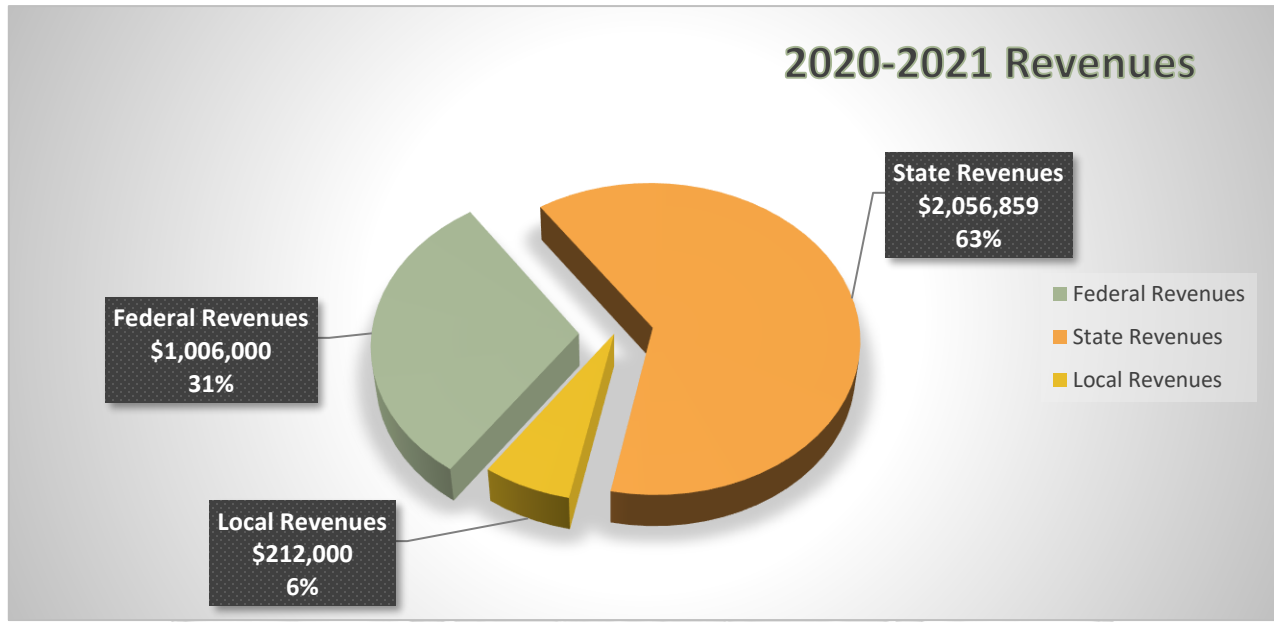
State Revenues in the Child Development Fund include grants from the California Department of Education-Early Learning and Care Division and Riverside County Office of Education Unit-Early Care and Support Division. State revenues are projected at \$2,015,531. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$41,328. Total 2020-2021 First Interim state revenues are projected at \$2,056,859.

Unrestricted revenues in the Child Development Fund include local parent fees for SEED and interest earnings. Revenue from these sources is projected at \$102,000. Other Local revenues are projected at \$110,000 and include parent fees and reimbursements from Riverside County Office of Education for essential worker based childcare services within the center based and CSPP programs. 2020-2021 First Interim local revenues are projected at \$212,000.

Federal and state revenue funding is equal to 94% of total revenues. Local revenue funding is equal to 6% of total revenues. Total 2020-2021 First Interim budgeted are projected at \$3,274,859.

# Child Development Fund 2020-2021 First Interim Budget Assumptions

## Revenues- continued



## Expenditures

Federal and state revenues are used to fund the restricted programs and cover such expenditures as salaries, benefits, operating costs and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

Parent fees and local revenues are used to cover the costs associated with unrestricted expenditures. Such expenditures consist of salaries and benefits for classified personnel, operating, and indirect costs to maintain these programs.

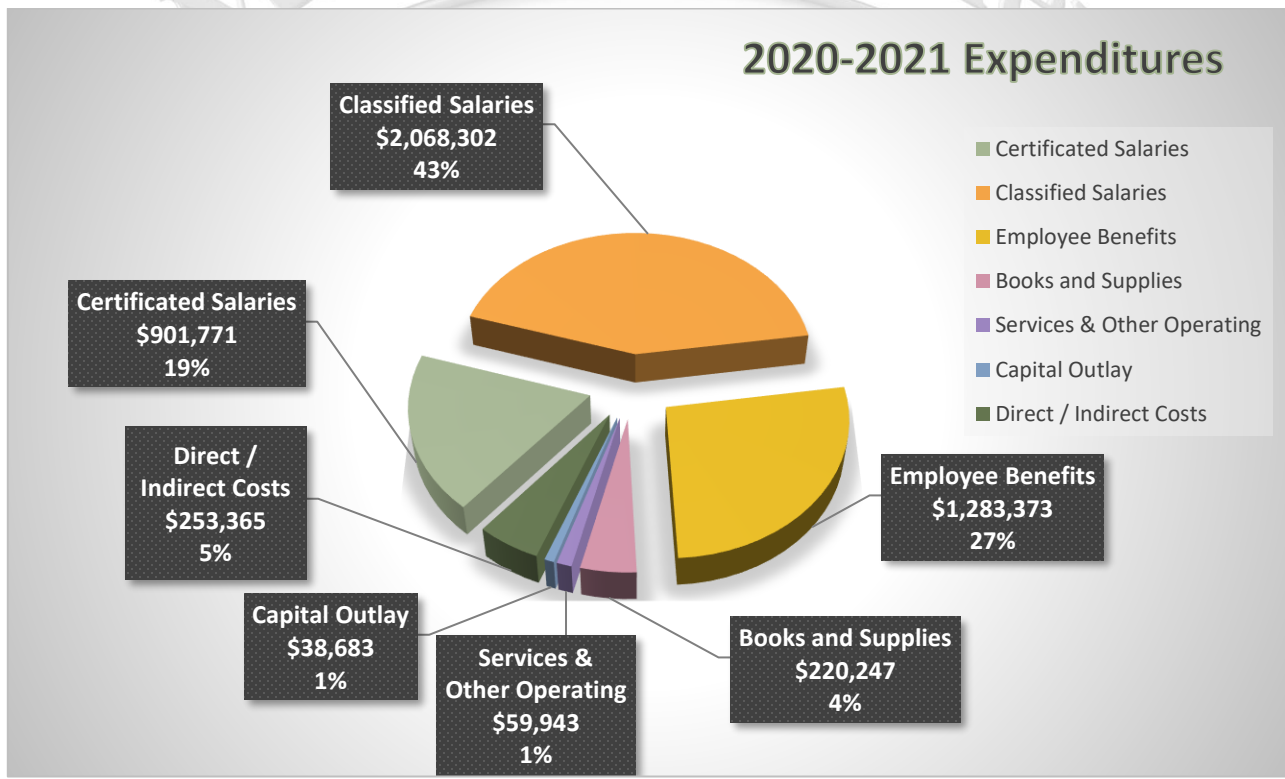
Salary and benefits are equal to 89% of total expenditures. Step and Column for all certificated employees is \$11,019 plus statutory benefits of \$2,861 for a total of \$13,880. Step and Column for all classified employees is \$27,551 plus statutory benefits of \$8,048 for a total of \$35,599. Other expenditures totaling 11%, include instructional and administrative supplies, non-capitalized equipment, travel, memberships, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 5.64% is included for both unrestricted and restricted programs. Total 2020-2021 First Interim expenditures are projected at \$4,825,684.

# Child Development Fund 2020-2021 First Interim Budget Assumptions

## Expenditures- continued

Description	2020-2021 First Interim Budget FTEs
Certificated Teachers / Certificated Support	13.50
Classified	52.22
Management / Support	2.41
<b>Total FTE's (Full-time Equivalents)</b>	<b>68.13</b>

2020-2021 First Interim Budget includes 68.13 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,675 per FTE. Fixed charges are calculated at 19.65% for certificated and 30.40% for classified.



## Fund Balance

The Child Development Fund started the fiscal year with a beginning balance of \$488,744. The impacts of COVID-19 and school closures have resulted in significant revenue losses and therefore, projected deficit spending is estimated at <\$1,550,825>. This deficit will exhaust the beginning fund balance and require a contribution from the General Fund of \$1,062,081 to maintain a positive ending balance of \$0 for the 2020-2021 fiscal year.

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	901,000.00	901,000.00	313,547.00	1,006,000.00	105,000.00	11.7%
3) Other State Revenue		8300-8599	1,914,261.00	1,914,261.00	812,242.70	2,056,859.00	142,598.00	7.4%
4) Other Local Revenue		8600-8799	1,880,000.00	1,880,000.00	8,644.56	212,000.00	(1,668,000.00)	-88.7%
5) TOTAL, REVENUES			4,695,261.00	4,695,261.00	1,134,434.26	3,274,859.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	901,771.00	901,771.00	280,835.20	901,771.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,093,302.00	2,093,302.00	510,883.25	2,068,302.00	25,000.00	1.2%
3) Employee Benefits		3000-3999	1,271,114.00	1,271,114.00	341,214.91	1,283,373.00	(12,259.00)	-1.0%
4) Books and Supplies		4000-4999	134,500.00	134,630.00	37,724.97	220,247.00	(85,617.00)	-63.6%
5) Services and Other Operating Expenditures		5000-5999	70,000.00	69,870.00	7,206.84	59,943.00	9,927.00	14.2%
6) Capital Outlay		6000-6999	0.00	0.00	38,682.69	38,683.00	(38,683.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	250,584.00	250,584.00	0.00	253,365.00	(2,781.00)	-1.1%
9) TOTAL, EXPENDITURES			4,721,271.00	4,721,271.00	1,216,547.86	4,825,684.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,010.00)	(26,010.00)	(82,113.60)	(1,550,825.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	1,062,081.00	1,062,081.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	1,062,081.00		

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>			(26,010.00)	(26,010.00)	(82,113.60)	(488,744.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	409,171.00	488,743.94		488,743.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			409,171.00	488,743.94		488,743.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			409,171.00	488,743.94		488,743.94		
2) Ending Balance, June 30 (E + F1e)			383,161.00	462,733.94		(0.06)		
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	383,161.00	462,733.94		(0.06)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	901,000.00	901,000.00	313,547.00	1,006,000.00	105,000.00	11.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>901,000.00</b>	<b>901,000.00</b>	<b>313,547.00</b>	<b>1,006,000.00</b>	<b>105,000.00</b>	<b>11.7%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	1,886,548.00	1,886,548.00	674,260.00	1,877,548.00	(9,000.00)	-0.5%
All Other State Revenue	All Other	8590	27,713.00	27,713.00	137,982.70	179,311.00	151,598.00	547.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,914,261.00</b>	<b>1,914,261.00</b>	<b>812,242.70</b>	<b>2,056,859.00</b>	<b>142,598.00</b>	<b>7.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	10,000.00	10,000.00	59.01	2,000.00	(8,000.00)	-80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	1,870,000.00	1,870,000.00	8,585.55	210,000.00	(1,660,000.00)	-88.8%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
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>1,880,000.00</b>	<b>1,880,000.00</b>	<b>8,644.56</b>	<b>212,000.00</b>	<b>(1,668,000.00)</b>	<b>-88.7%</b>
<b>TOTAL, REVENUES</b>			<b>4,695,261.00</b>	<b>4,695,261.00</b>	<b>1,134,434.26</b>	<b>3,274,859.00</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	689,685.00	689,685.00	210,139.52	689,685.00	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	212,086.00	212,086.00	70,695.68	212,086.00	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>901,771.00</b>	<b>901,771.00</b>	<b>280,835.20</b>	<b>901,771.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	906,140.00	906,140.00	231,271.11	906,140.00	0.00	0.0%
Classified Support Salaries		2200	896,991.00	896,991.00	202,295.58	871,991.00	25,000.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	290,171.00	290,171.00	77,316.56	290,171.00	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>2,093,302.00</b>	<b>2,093,302.00</b>	<b>510,883.25</b>	<b>2,068,302.00</b>	<b>25,000.00</b>	<b>1.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	78,643.00	78,643.00	14,423.84	92,258.00	(13,615.00)	-17.3%
PERS		3201-3202	539,398.00	539,398.00	143,125.34	534,223.00	5,175.00	1.0%
OASDI/Medicare/Alternative		3301-3302	209,575.00	209,575.00	50,091.82	207,662.00	1,913.00	0.9%
Health and Welfare Benefits		3401-3402	369,069.00	369,069.00	112,406.43	369,069.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,499.00	1,499.00	361.56	1,487.00	12.00	0.8%
Workers' Compensation		3601-3602	59,904.00	59,904.00	15,833.81	59,404.00	500.00	0.8%
OPEB, Allocated		3701-3702	13,026.00	13,026.00	4,972.11	19,270.00	(6,244.00)	-47.9%
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>1,271,114.00</b>	<b>1,271,114.00</b>	<b>341,214.91</b>	<b>1,283,373.00</b>	<b>(12,259.00)</b>	<b>-1.0%</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	134,500.00	118,900.00	19,312.34	132,900.00	(14,000.00)	-11.8%
Noncapitalized Equipment		4400	0.00	15,730.00	18,412.63	87,347.00	(71,617.00)	-455.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>134,500.00</b>	<b>134,630.00</b>	<b>37,724.97</b>	<b>220,247.00</b>	<b>(85,617.00)</b>	<b>-63.6%</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>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	5,800.00	5,800.00	108.68	5,800.00	0.00	0.0%
Dues and Memberships		5300	4,300.00	4,300.00	2,178.00	4,300.00	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	12,350.00	12,220.00	2,283.12	12,220.00	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	9,150.00	9,150.00	758.35	9,150.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,200.00	38,200.00	1,878.69	28,273.00	9,927.00	26.0%
Communications		5900	200.00	200.00	0.00	200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>70,000.00</b>	<b>69,870.00</b>	<b>7,206.84</b>	<b>59,943.00</b>	<b>9,927.00</b>	<b>14.2%</b>
<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%
Equipment		6400	0.00	0.00	38,682.69	38,683.00	(38,683.00)	New
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>38,682.69</b>	<b>38,683.00</b>	<b>(38,683.00)</b>	<b>New</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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	250,584.00	250,584.00	0.00	253,365.00	(2,781.00)	-1.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>250,584.00</b>	<b>250,584.00</b>	<b>0.00</b>	<b>253,365.00</b>	<b>(2,781.00)</b>	<b>-1.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,721,271.00</b>	<b>4,721,271.00</b>	<b>1,216,547.86</b>	<b>4,825,684.00</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		8911	0.00	0.00	0.00	1,062,081.00	1,062,081.00	New
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	1,062,081.00	1,062,081.00	New
<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>			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%
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		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<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</b> (a - b + c - d + e)			0.00	0.00	0.00	1,062,081.00		

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



*Inspiring every student to think, to learn, to achieve, to care.*

**CAFETERIA SPECIAL  
REVENUE FUND**

**2020 - 2021**

**First Interim**

# Cafeteria Special Revenue Fund 2020-2021 First Interim Budget Assumptions

## Overview

Cafeteria Special Revenue Funds are designed to provide nutritional food programs for the Murrieta Valley Unified School District. The Cafeteria Special Revenue Fund is self-funded and prepares and provides breakfasts and lunches for all elementary, middle, and high schools. In addition, the Nutrition Services Program provides meals for the preschool, county operated Head Start and State Preschools, as well as after school snacks for elementary and catering events within the Murrieta Valley Unified School District. In addition to these services, the Nutrition Services Program also provides a la carte meals at all middle and high schools. Meals and a la carte foods are available before school, during breaks and lunch periods.

All food prepared by the Murrieta Valley Unified School District Nutrition Services Department meets or exceeds the federal and state approved menu planning system. This method requires that all meals be structured to meet such regulations for calorie ranges, sodium targets, whole grain servings and fruit and vegetable servings. Meals must also be less than 10% saturated fat with zero trans fats per serving. This method ensures our students are provided with the nutrients required for their age and development.

The Nutrition Services program prepared and served approximately 513,576 breakfasts and 1,069,892 lunches, as well as 344,854 a la carte meals during the 2019-2020 fiscal year.

## Revenues

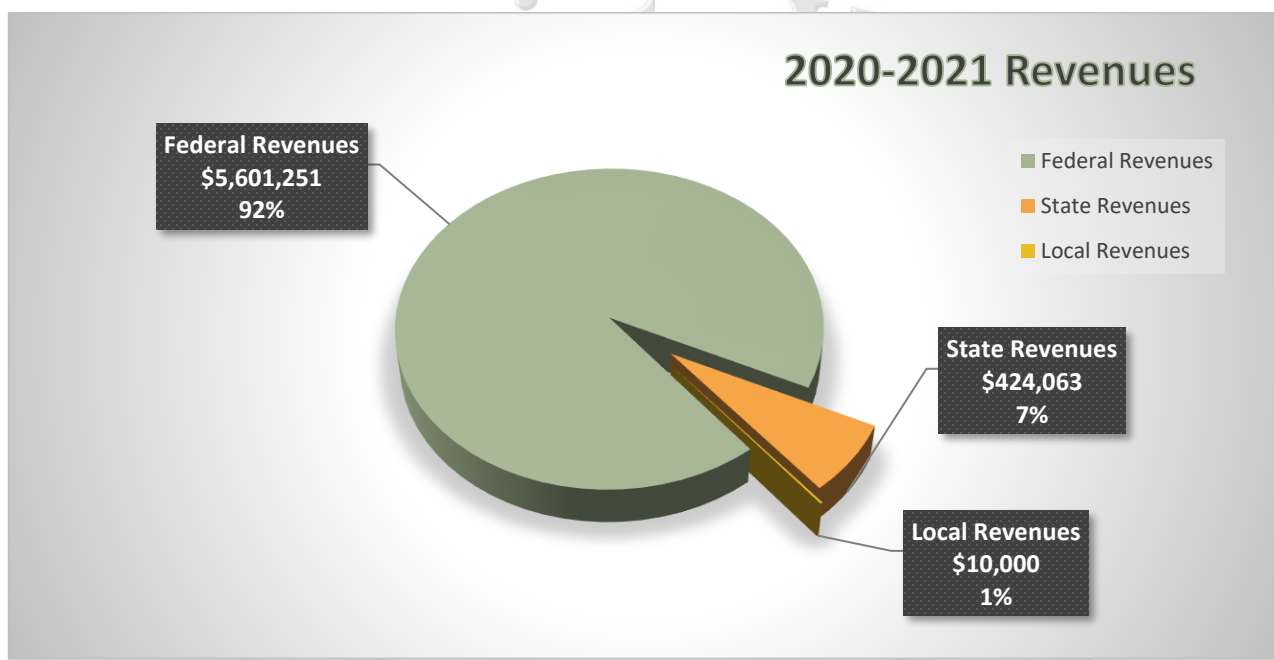
Pursuant to Section 2202(a) of the Families First Coronavirus Response Act the USDA has extended Summer Feeding programs nationwide through June 30, 2021. Murrieta Valley Unified has chosen to participate in the USDA Summer Seamless Program allowing all students to receive breakfast and lunch at no cost. Each meal received is reimbursed at the free rate.

Revenues within the Cafeteria Special Revenue Fund include unrestricted sources and federal and state reimbursements. Revenue projections are based on 180 student days. Federal and state reimbursements are based on qualifying meals. Revenue from these sources is projected at \$5,507,316 and is based on food sales from July 2020 through October 2020. Federal donated commodities entitlement is projected at \$517,998 and is based on the number of lunches served during the 2019-2020 fiscal year. Unrestricted revenues include meal sales, and interest earnings. Revenue from these sources is projected at \$10,000 and is based on food sales from July 2020 through October 2020, current interest rates, cash-flow analysis, and historical data. Per Title 2, Code of Federal Regulations, Section 200.426, bad debts from unpaid meal charges are an unallowable cost to federal programs.

## Cafeteria Special Revenue Fund 2020-2021 First Interim Budget Assumptions

### Revenues – continued

Approximately 33% of the students in the Murrieta Valley Unified School District qualified for either free or reduced meals. Federal and state reimbursements are equal to 99% of total revenues. Donated food commodities within federal revenues are equal to 9%. Local revenues are equal to 1% of total revenues. Total 2020-2021 First Interim revenues are projected at \$6,035,314.



### Expenditures

All revenue sources are used to cover total expenditures within the Cafeteria Special Revenue Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 5%.

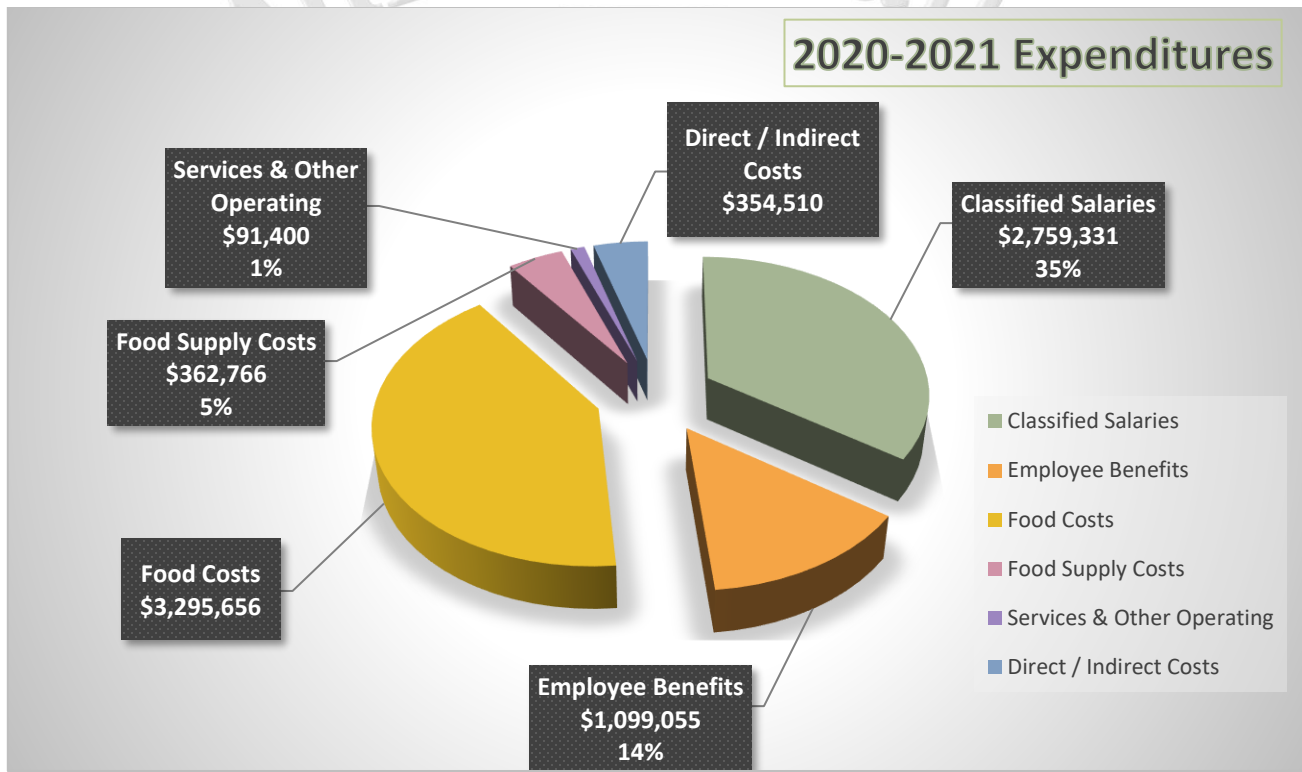
Salary and benefits account for 49% of total expenditures. Step and Column for all classified employees is \$34,088 plus statutory benefits of \$10,055 for a total of \$44,143. California food costs, commodities, and supplies account for 46% of total expenditures. All other costs account for 5% of total expenditures. Total 2020-2021 First Interim expenditures are projected at \$7,962,718.

# Cafeteria Special Revenue Fund 2020-2021 First Interim Budget Assumptions

## Expenditures - continued

Description	2020-2021 First Interim Budget FTE's
Classified Management	3.00
Classified	70.09
<b>Total FTE's (Full-time equivalents)</b>	<b>73.09</b>

2020-2021 First Interim Budget includes 73.09 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,675 per FTE. Fixed charges are calculated at 30.40% for classified positions.



## Fund Balance

The Cafeteria Special Revenue Fund started the fiscal year with a beginning balance of \$1,210,133. The impacts of COVID-19 and school closures have resulted in significant revenue losses and therefore, projected deficit spending is estimated at <\$1,927,404>. This deficit will exhaust the beginning fund balance and require a contribution from the General Fund of \$717,272 to maintain a positive ending balance of \$0 for the 2020-2021 fiscal year.



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	4,852,444.00	4,852,444.00	1,107,641.83	5,601,251.00	748,807.00	15.4%
3) Other State Revenue		8300-8599	323,965.00	323,965.00	106,416.13	424,063.00	100,098.00	30.9%
4) Other Local Revenue		8600-8799	3,688,573.00	3,688,573.00	692.97	10,000.00	(3,678,573.00)	-99.7%
5) TOTAL, REVENUES			8,864,982.00	8,864,982.00	1,214,750.93	6,035,314.00		
<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	2,842,331.00	2,842,331.00	826,500.31	2,759,331.00	83,000.00	2.9%
3) Employee Benefits		3000-3999	1,121,169.00	1,121,169.00	342,392.80	1,099,055.00	22,114.00	2.0%
4) Books and Supplies		4000-4999	4,375,796.00	4,375,796.00	1,156,397.35	3,658,422.00	717,374.00	16.4%
5) Services and Other Operating Expenditures		5000-5999	163,900.00	163,900.00	67,835.90	91,400.00	72,500.00	44.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	400,160.00	400,160.00	0.00	354,510.00	45,650.00	11.4%
9) TOTAL, EXPENDITURES			8,903,356.00	8,903,356.00	2,393,126.36	7,962,718.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,374.00)	(38,374.00)	(1,178,375.43)	(1,927,404.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,000.00	0.00	717,272.00	682,272.00	1949.3%
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			35,000.00	35,000.00	0.00	717,272.00		

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>			(3,374.00)	(3,374.00)	(1,178,375.43)	(1,210,132.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,149,576.00	1,210,132.69		1,210,132.69	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			1,149,576.00	1,210,132.69		1,210,132.69		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1,149,576.00	1,210,132.69		1,210,132.69		
2) Ending Balance, June 30 (E + F1e)								
			1,146,202.00	1,206,758.69		0.69		
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	1,146,202.00	1,206,758.69		0.69		
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	4,352,444.00	4,352,444.00	925,964.46	5,083,253.00	730,809.00	16.8%
Donated Food Commodities		8221	500,000.00	500,000.00	181,677.37	517,998.00	17,998.00	3.6%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,852,444.00</b>	<b>4,852,444.00</b>	<b>1,107,641.83</b>	<b>5,601,251.00</b>	<b>748,807.00</b>	<b>15.4%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	323,965.00	323,965.00	106,416.13	424,063.00	100,098.00	30.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>323,965.00</b>	<b>323,965.00</b>	<b>106,416.13</b>	<b>424,063.00</b>	<b>100,098.00</b>	<b>30.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	3,680,573.00	3,680,573.00	661.50	5,000.00	(3,675,573.00)	-99.9%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	31.47	5,000.00	(3,000.00)	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,688,573.00</b>	<b>3,688,573.00</b>	<b>692.97</b>	<b>10,000.00</b>	<b>(3,678,573.00)</b>	<b>-99.7%</b>
<b>TOTAL, REVENUES</b>			<b>8,864,982.00</b>	<b>8,864,982.00</b>	<b>1,214,750.93</b>	<b>6,035,314.00</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	2,293,279.00	2,293,279.00	642,961.92	2,210,279.00	83,000.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	330,341.00	330,341.00	110,113.68	330,341.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	218,711.00	218,711.00	73,424.71	218,711.00	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>2,842,331.00</b>	<b>2,842,331.00</b>	<b>826,500.31</b>	<b>2,759,331.00</b>	<b>83,000.00</b>	<b>2.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	581,479.00	581,479.00	168,601.70	564,298.00	17,181.00	3.0%
OASDI/Medicare/Alternative		3301-3302	216,821.00	216,821.00	58,390.15	210,472.00	6,349.00	2.9%
Health and Welfare Benefits		3401-3402	264,601.00	264,601.00	96,440.15	264,601.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,420.00	1,420.00	380.46	1,379.00	41.00	2.9%
Workers' Compensation		3601-3602	56,848.00	56,848.00	16,502.02	55,188.00	1,660.00	2.9%
OPEB, Allocated		3701-3702	0.00	0.00	2,078.32	3,117.00	(3,117.00)	New
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>1,121,169.00</b>	<b>1,121,169.00</b>	<b>342,392.80</b>	<b>1,099,055.00</b>	<b>22,114.00</b>	<b>2.0%</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	295,679.00	295,679.00	74,872.81	297,766.00	(2,087.00)	-0.7%
Noncapitalized Equipment		4400	25,000.00	25,000.00	65,228.66	65,000.00	(40,000.00)	-160.0%
Food		4700	4,055,117.00	4,055,117.00	1,016,295.88	3,295,656.00	759,461.00	18.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,375,796.00</b>	<b>4,375,796.00</b>	<b>1,156,397.35</b>	<b>3,658,422.00</b>	<b>717,374.00</b>	<b>16.4%</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>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	3,500.00	3,500.00	465.00	1,500.00	2,000.00	57.1%
Dues and Memberships		5300	1,600.00	1,600.00	1,522.50	1,600.00	0.00	0.0%
Insurance		5400-5450	3,000.00	3,000.00	2,316.00	2,500.00	500.00	16.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,800.00	8,800.00	3,178.55	6,300.00	2,500.00	28.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	10,000.00	5,409.93	10,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	137,000.00	137,000.00	54,943.92	69,500.00	67,500.00	49.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>163,900.00</b>	<b>163,900.00</b>	<b>67,835.90</b>	<b>91,400.00</b>	<b>72,500.00</b>	<b>44.2%</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>								
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 - Interfund		7350	400,160.00	400,160.00	0.00	354,510.00	45,650.00	11.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>400,160.00</b>	<b>400,160.00</b>	<b>0.00</b>	<b>354,510.00</b>	<b>45,650.00</b>	<b>11.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,903,356.00</b>	<b>8,903,356.00</b>	<b>2,393,126.36</b>	<b>7,962,718.00</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		8916	35,000.00	35,000.00	0.00	717,272.00	682,272.00	1949.3%
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>35,000.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>717,272.00</b>	<b>682,272.00</b>	<b>1949.3%</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>35,000.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>717,272.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.69
Total, Restricted Balance		<u>0.69</u>



*Inspiring every student to think, to learn, to achieve, to care.*

**BUILDING  
FUND**

**2020 - 2021**

**First Interim**



# Building Fund

## 2020-2021 First Interim Budget Assumptions

### Overview

The Building Fund is used to account for proceeds from the sale of bonds authorized by the voters of the District. Expenditures in this fund are for improvements, technology and equipment to support 21<sup>st</sup> century learning, building, building system and facility renovations, upgrades and repairs, site acquisition and construction of a new school as described in a ballot measure approved by the voters.

### Revenues

Revenues include interest earnings of \$6,000.

### Expenditures

- ✚ Devices:
  - Devices are being ordered using the approved site plans as the guide for purchases.
- ✚ Capital Facilities
  - Projects include replacement of:
    - Flooring
    - HVAC
    - Roofing
    - Asphalt/slurry
    - Playgrounds
    - Bells and Paging Systems
  - Exterior Painting
  - Murrieta Mesa High School Classroom Building

### Fund Balance

The Building Fund projects an ending fund balance of \$2,499,887 for the 2020-2021 fiscal year.

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	75,000.00	75,000.00	1,331.40	6,000.00	(69,000.00)	-92.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	1,331.40	6,000.00		
<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	750,000.00	762,000.00	62,641.21	1,899,546.00	(1,137,546.00)	-149.3%
5) Services and Other Operating Expenditures		5000-5999	1,947,250.00	1,935,250.00	561,134.78	2,392,972.00	(457,722.00)	-23.7%
6) Capital Outlay		6000-6999	7,112,776.00	7,112,776.00	684,516.00	4,395,209.00	2,717,567.00	38.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,810,026.00	9,810,026.00	1,308,291.99	8,687,727.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,735,026.00)	(9,735,026.00)	(1,306,960.59)	(8,681,727.00)		
<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 FUND BALANCE (C + D4)</b>			(9,735,026.00)	(9,735,026.00)	(1,306,960.59)	(8,681,727.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,357,200.00	11,181,613.77		11,181,613.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,357,200.00	11,181,613.77		11,181,613.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,357,200.00	11,181,613.77		11,181,613.77		
2) Ending Balance, June 30 (E + F1e)			2,622,174.00	1,446,587.77		2,499,886.77		
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	2,622,174.00	1,446,587.77		2,499,886.77		
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>								
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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
Other		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF 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%
Sales Sale of Equipment/Supplies								
Leases and Rentals		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8631	75,000.00	75,000.00	1,331.40	6,000.00	(69,000.00)	-92.0%
Other Local Revenue		8662	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%
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>			75,000.00	75,000.00	1,331.40	6,000.00	(69,000.00)	-92.0%
<b>TOTAL, REVENUES</b>			75,000.00	75,000.00	1,331.40	6,000.00		

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>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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	750,000.00	762,000.00	62,641.21	1,899,546.00	(1,137,546.00)	-149.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			750,000.00	762,000.00	62,641.21	1,899,546.00	(1,137,546.00)	-149.3%
<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	15,095.00	(15,095.00)	New
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	1,397,250.00	1,407,894.00	546,622.58	2,088,696.00	(680,802.00)	-48.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	550,000.00	527,356.00	14,512.20	289,181.00	238,175.00	45.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,947,250.00	1,935,250.00	561,134.78	2,392,972.00	(457,722.00)	-23.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	7,112,776.00	7,112,776.00	684,516.00	4,395,209.00	2,717,567.00	38.2%
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>7,112,776.00</b>	<b>7,112,776.00</b>	<b>684,516.00</b>	<b>4,395,209.00</b>	<b>2,717,567.00</b>	<b>38.2%</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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
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>9,810,026.00</b>	<b>9,810,026.00</b>	<b>1,308,291.99</b>	<b>8,687,727.00</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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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>			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 - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	2,499,886.77
Total, Restricted Balance		<u>2,499,886.77</u>





*Inspiring every student to think, to learn, to achieve, to care.*

# CAPITAL FACILITIES FUND

2020 - 2021

First Interim

# Capital Facilities Fund

## 2020-2021 First Interim Budget Assumptions

### Overview

The Capital Facilities Fund is used to account for monies received from fees levied on developers as a condition of approving a development. The funds are used for site acquisition, school construction, and interim facilities due to growth.

### Revenues and Other Financing Sources

Collection of Developer Fees is based on housing development projected for 2020/2021. The fees to be collected are anticipated at \$800,000.

Interest earnings are projected at \$50,000.

Community Facilities District (CFD) funds from the levy of special taxes will also be budgeted in this account. The revenue from these funds will pay the debt service on the district-wide solar project and the District Support Center.

State School funding reimbursement for the Vista Murrieta High School CTE Building in the amount of \$6.3 million dollars.

### Expenditures

Budgeted expenditures in this fund include:

- ✚ Lease of relocatable buildings
- ✚ Consultants/Legal Counsel
- ✚ Salaries and Benefits
- ✚ DSA Project Close Out
- ✚ Murrieta Mesa High School Classroom Building
- ✚ Planning costs for Murrieta Elementary, Cole Canyon Elementary, Shivela Middle, Thompson Middle and Murrieta Canyon Academy

### Fund Balance

The Capital Facilities Fund projects an ending fund balance of \$3,938,210 for the 2020-2021 fiscal year.

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	5,458,523.00	5,458,523.00	210,314.88	5,386,459.00	(72,064.00)	-1.3%
5) TOTAL, REVENUES			5,458,523.00	5,458,523.00	210,314.88	5,386,459.00		
<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	163,212.00	163,212.00	54,404.16	163,214.00	(2.00)	0.0%
3) Employee Benefits		3000-3999	52,140.00	52,140.00	17,353.48	52,144.00	(4.00)	0.0%
4) Books and Supplies		4000-4999	0.00	41,000.00	33,318.02	33,319.00	7,681.00	18.7%
5) Services and Other Operating Expenditures		5000-5999	3,052,000.00	3,311,450.00	584,660.69	3,760,233.00	(448,783.00)	-13.6%
6) Capital Outlay		6000-6999	9,700,845.00	9,400,395.00	1,330,795.81	9,194,320.00	206,075.00	2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	253,731.00	253,731.00	358,665.30	490,103.00	(236,372.00)	-93.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,221,928.00	13,221,928.00	2,379,197.46	13,693,333.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,763,405.00)	(7,763,405.00)	(2,168,882.58)	(8,306,874.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,345,477.00	6,345,477.00	0.00	6,345,477.00	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			6,345,477.00	6,345,477.00	0.00	6,345,477.00		

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>			(1,417,928.00)	(1,417,928.00)	(2,168,882.58)	(1,961,397.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,537,606.00	5,899,606.72		5,899,606.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,537,606.00	5,899,606.72		5,899,606.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,537,606.00	5,899,606.72		5,899,606.72		
2) Ending Balance, June 30 (E + F1e)			4,119,678.00	4,481,678.72		3,938,209.72		
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	4,119,678.00	4,481,678.72		3,938,209.72		
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>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%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	569.51	50,000.00	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 Mitigation/Developer Fees		8681	1,400,000.00	1,400,000.00	209,201.22	1,400,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	4,008,523.00	4,008,523.00	544.15	3,936,459.00	(72,064.00)	-1.8%
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>5,458,523.00</b>	<b>5,458,523.00</b>	<b>210,314.88</b>	<b>5,386,459.00</b>	<b>(72,064.00)</b>	<b>-1.3%</b>
<b>TOTAL, REVENUES</b>			<b>5,458,523.00</b>	<b>5,458,523.00</b>	<b>210,314.88</b>	<b>5,386,459.00</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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	131,264.00	131,264.00	43,754.68	131,265.00	(1.00)	0.0%
Clerical, Technical and Office Salaries		2400	31,948.00	31,948.00	10,649.48	31,949.00	(1.00)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			163,212.00	163,212.00	54,404.16	163,214.00	(2.00)	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	33,785.00	33,785.00	11,261.64	33,786.00	(1.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	12,486.00	12,486.00	4,161.92	12,488.00	(2.00)	0.0%
Health and Welfare Benefits		3401-3402	2,523.00	2,523.00	814.64	2,523.00	0.00	0.0%
Unemployment Insurance		3501-3502	82.00	82.00	27.20	82.00	0.00	0.0%
Workers' Compensation		3601-3602	3,264.00	3,264.00	1,088.08	3,265.00	(1.00)	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>			52,140.00	52,140.00	17,353.48	52,144.00	(4.00)	0.0%
<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	41,000.00	33,318.02	33,319.00	7,681.00	18.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	41,000.00	33,318.02	33,319.00	7,681.00	18.7%
<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	90,000.00	90,000.00	40,506.00	91,035.00	(1,035.00)	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,962,000.00	3,221,450.00	544,154.69	3,669,198.00	(447,748.00)	-13.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,052,000.00	3,311,450.00	584,660.69	3,760,233.00	(448,783.00)	-13.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	23,000.00	23,000.00	0.00	23,000.00	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	8,588,845.00	9,114,971.00	1,280,816.48	8,805,984.00	308,987.00	3.4%
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	1,089,000.00	262,424.00	49,979.33	365,336.00	(102,912.00)	-39.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>9,700,845.00</b>	<b>9,400,395.00</b>	<b>1,330,795.81</b>	<b>9,194,320.00</b>	<b>206,075.00</b>	<b>2.2%</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	53,731.00	53,731.00	33,558.24	63,995.00	(10,264.00)	-19.1%
Other Debt Service - Principal		7439	200,000.00	200,000.00	325,107.06	426,108.00	(226,108.00)	-113.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>253,731.00</b>	<b>253,731.00</b>	<b>358,665.30</b>	<b>490,103.00</b>	<b>(236,372.00)</b>	<b>-93.2%</b>
<b>TOTAL EXPENDITURES</b>			<b>13,221,928.00</b>	<b>13,221,928.00</b>	<b>2,379,197.46</b>	<b>13,693,333.00</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	6,345,477.00	6,345,477.00	0.00	6,345,477.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			6,345,477.00	6,345,477.00	0.00	6,345,477.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			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 - b + c - d + e)</b>			6,345,477.00	6,345,477.00	0.00	6,345,477.00		



<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	3,938,209.72
Total, Restricted Balance		<u>3,938,209.72</u>



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COUNTY SCHOOL  
FACILITIES FUND

2020 - 2021

First Interim

# COUNTY SCHOOL FACILITIES FUND

## 2020-2021 First Interim Budget Assumptions

### Overview

The County School Facilities Fund is used to account for the apportionments received from the state for the purpose of new school construction and modernization projects. Receipt of these funds is typically contingent on a match of funds from District sources. For Murrieta Valley Unified School District, the match comes from the Bond Fund and/or the Capital Facilities Fund.

### Revenues

Revenues includes \$6,345,477 for the Vista Murrieta High School CTE Building.

### Expenditures and Other Financing Sources/Uses

Budget reflects the reimbursement to the Capital Facilities Fund for the expenditures made for the Vista Murrieta High School CTE Building.

### Fund Balance

The County School Facilities Fund projects an ending fund balance of \$0 for the 2020-2021 fiscal year.

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	6,345,477.00	6,345,477.00	0.00	6,345,477.00	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			6,345,477.00	6,345,477.00	0.00	6,345,477.00		
<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>			6,345,477.00	6,345,477.00	0.00	6,345,477.00		
<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	6,345,477.00	6,345,477.00	0.00	6,345,477.00	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			(6,345,477.00)	(6,345,477.00)	0.00	(6,345,477.00)		

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>			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	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	6,345,477.00	6,345,477.00	0.00	6,345,477.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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>			6,345,477.00	6,345,477.00	0.00	6,345,477.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
<b>Other Local Revenue</b>								
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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			6,345,477.00	6,345,477.00	0.00	6,345,477.00		

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>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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			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>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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<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	6,345,477.00	6,345,477.00	0.00	6,345,477.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,345,477.00	6,345,477.00	0.00	6,345,477.00	0.00	0.0%
<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	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,345,477.00)	(6,345,477.00)	0.00	(6,345,477.00)		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
7710	State School Facilities Projects	0.00
Total, Restricted Balance		<u>0.00</u>



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**SPECIAL RESERVE FUND FOR  
CAPITAL OUTLAY  
PROJECTS**

**2020 - 2021**

**First Interim**

## Special Reserve Fund for Capital Outlay Projects 2020-2021 First Interim Budget Assumptions

### Overview

The Special Reserve Fund for Capital Outlay Projects is used to account for revenue and expenditures received from the refunding of the 2009 Certificates of Participation (COPs). The refunding generated approximately \$3.5 million. This money will be used toward technology infrastructure.

### Revenues and Other Financing Sources

Revenues include interest earnings of \$1,000. Other Financing Sources include the balance of the COP account equal to \$171,181.

### Expenditures

Infrastructure upgrades including cabling and networking equipment and systems, servers and associated systems and software, management systems and software, security equipment and security related systems and software, and audio/visual equipment and related systems and software.

### Fund Balance

The Special Reserve Fund for Capital Outlay projects an ending fund balance of \$0 for the 2020-2021 fiscal year.

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	2,000.00	2,000.00	86.57	1,000.00	(1,000.00)	-50.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	86.57	1,000.00		
<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	3,000.00	181,000.00	106,345.92	269,840.00	(88,840.00)	-49.1%
5) Services and Other Operating Expenditures		5000-5999	1,372,470.00	1,194,470.00	116,032.59	668,160.00	526,310.00	44.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	222,921.00	(222,921.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,375,470.00	1,375,470.00	222,378.51	1,160,921.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,373,470.00)	(1,373,470.00)	(222,291.94)	(1,159,921.00)		
<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	300,000.00	300,000.00	171,180.50	171,181.00	(128,819.00)	-42.9%
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			300,000.00	300,000.00	171,180.50	171,181.00		

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>			(1,073,470.00)	(1,073,470.00)	(51,111.44)	(988,740.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,166,033.00	988,740.26		988,740.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,166,033.00	988,740.26		988,740.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,166,033.00	988,740.26		988,740.26		
2) Ending Balance, June 30 (E + F1e)			92,563.00	(84,729.74)		0.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	92,563.00	(84,729.74)		0.26		
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>								
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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	2,000.00	2,000.00	86.57	1,000.00	(1,000.00)	-50.0%
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>			2,000.00	2,000.00	86.57	1,000.00	(1,000.00)	-50.0%
<b>TOTAL, REVENUES</b>			2,000.00	2,000.00	86.57	1,000.00		

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>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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	2,000.00	13,506.54	77,000.00	(75,000.00)	-3750.0%
Noncapitalized Equipment		4400	3,000.00	179,000.00	92,839.38	192,840.00	(13,840.00)	-7.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,000.00	181,000.00	106,345.92	269,840.00	(88,840.00)	-49.1%
<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	722,470.00	659,470.00	1,486.24	398,160.00	261,310.00	39.6%
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	650,000.00	535,000.00	114,546.35	270,000.00	265,000.00	49.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,372,470.00	1,194,470.00	116,032.59	668,160.00	526,310.00	44.1%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	222,921.00	(222,921.00)	New
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>222,921.00</b>	<b>(222,921.00)</b>	<b>New</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	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>1,375,470.00</b>	<b>1,375,470.00</b>	<b>222,378.51</b>	<b>1,160,921.00</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		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>								
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	300,000.00	300,000.00	171,180.50	171,181.00	(128,819.00)	-42.9%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			300,000.00	300,000.00	171,180.50	171,181.00	(128,819.00)	-42.9%
<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 - b + c - d + e)</b>			300,000.00	300,000.00	171,180.50	171,181.00		

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