

Since 1862

Board of Trustees

Michelle Rutledge, *Board President* ~ Elaine Doss, *Trustee* ~ Mark Burton, *Trustee*

AGENDA

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, March 5, 2020 5pm

Nicasio School Library, 5555 Nicasio Valley Road, California

1. OPENING BUSINESS

- a. Call to Order (*Michelle Rutledge – Board President*)
- b. Roll Call
- c. Patriotic Moment
- d. Approval of Closed Session Agenda
- e. Public Comment on Closed Session Topic(s)

2. CLOSED SESSION

- a. The following Closed Session item is listed below in compliance with Government Code 54957.6 of the Brown Act:
 - i) CONFERENCE WITH LABOR NEGOTIATORS
- b. Recess to Closed Session to consider and/or take action upon any item on the Closed Session Agenda

3. Reconvene in OPEN SESSION

- a. Adjourn Closed Session and Reconvene Open Session
- b. Report Out Announcement of any reportable action take during Closed Session

4. Approval and Adoption of Open Session Agenda (*Board President Rutledge*)

5. Reports

- a. Trustee/Superintendent Announcements (*Trustees and Nancy Neu, Interim Superintendent*)
- b. Principal Announcements (*Barbara Snekkevik, Principal*)
- c. 2020 Parent Survey Results (*Principal Snekkevik*)

6. Public Comment

Public Comment is only for items not on the agenda. No formal action will be taken. Board members or district staff may, but are not obligated to, briefly respond to statements made or question posed by the public about items not appearing on the agenda. Designated amount of time to address the Board is limited to three minutes per individual. Concerns about individual employees shall not be discussed in public at school board meetings. Please contact the superintendent with specific concerns.

7. Consent Agenda

- a. Approval of Minutes: February 6, 2020 (*Interim Supt. Neu*)
- b. Ratify Warrants Paid: January-February, 2020 (*CBO Bonardi*)

8. Action

- a. Consider Approval of 2019-20 Second Interim Budget Report (*CBO Bonardi*)
Discussion/Action

9. Conclusion

- a. Agenda items for upcoming Board Agenda
- b. Adjournment

If you need assistance to access the Board meeting room or to otherwise participate at the meeting, please submit a written request to Nicasio School District Superintendent at P.O. Box 711, Nicasio, CA 94946 or office@nicasioschool.org. Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.

Nicasio School Parent Survey Results, February 2020

The following is a summary of the Parent Survey Results, which represents 28 of 31 total households (90% response rate)

Part 1, School Climate

Our School.....	Strongly Agree/ Agree	Strongly Disagree/ Disagree	Don't Know
1. promotes academic success for all students	93% (26)	--	7% (2)
2. treats students with respect	97% (27)	3% (1)	--
3. clearly communicates and enforces rules for students	93% (26)	7% (2)	--
4. gives students opportunities to make a difference by helping others	97% (27)	3% (1)	--
5. keeps me well-informed about school activities	97% (27)	--	3% (1)
6. is a supportive and inviting place for students to learn	100% (28)	--	--
7. allows input and welcomes parents' contributions	100% (28)	--	--
8. values and respects all cultures, beliefs, and backgrounds	100% (28)	--	--
9. gives my child opportunities to participate in classroom activities	100% (28)	--	--
10. is a safe place for my child	100% (28)	--	--
11. promptly responds to my phone calls, messages, or emails	100% (28)	--	--
12. encourages me to be an active partner with the school in educating my child	100% (28)	--	--
13. actively seeks input of parents before making important decisions	86% (24)	3% (1)	11% (3)
14. has clean and well-maintained facilities	100% (28)	--	--
15. provides high quality	97% (27)	3% (1)	--

instruction to my child			
Our School.....	Strongly Agree/ Agree	Strongly Disagree/ Disagree	Don't Know
16. motivates students to learn	93% (26)	3% (1)	--
17. has teachers who go out of their way to help students	93% (26)	--	3% (1)
18. has adults who really care about students	100% (28)	--	--
19. has high expectations for all students	90% (25)	3% (1)	7% (2)
20. helps students resolve conflicts with one another	93% (26)	3% (1)	3% (1)

Part 2, Parent Communication

	Strongly Agree/ Agree	Strongly Disagree/ Disagree	Don't Know
1. Teachers communicate with parents about what students are expected to learn.	100% (28)	--	--
2. Parents feel welcome to participate at school.	100% (28)	--	--
3. School staff treats parents with respect.	100% (28)	--	--
4. School staff take parent concerns seriously	93% (26)	--	7% (2)
5. School staff is helpful to parents	100% (28)	--	--

How well has Nicasio School been doing the following this school year?	Well	Not Very Well/ Not at All	Don't Know
1. Communicating between report cards	100% (28)	--	--
2. Sharing information about how to help your child with homework	82% (23)	7% (2)	11% (3)
3. Communicating information about community events and opportunities	78% (22)	11% (3)	11% (3)
4. Providing information about the school board	78% (22)	17% (5)	3% (1)
5. Providing information about the Foundation and Parent Club	86% (24)	11% (3)	3% (1)

Part 3, Parent Participation

During this school year, has any adult in your household...	Yes	No
1. Attended a school or classroom presentation, the Winter Holiday Program, Movie Night	89% (25)	11% (3)
2. Served as a classroom or school volunteer	50% (14)	50% (14)
3. Attended a general meeting BTSN, Open House	75% (21)	25% (7)
4. Attended a Nicasio School Board Meeting	32% (9)	64% (18)
5. Attended a Nicasio District PTA or Foundation Meeting	39% (11)	57% (16)
6. Attended a Parent Teacher Conference	86% (24)	11% (3)
7. Participated in fundraising at school	68% (19)	32% (9)

Parent comments regarding school climate and school-to-home communications (3) included positive feedback about email communications, a request for increased communication regarding standards/curriculum for specialists programs, and a suggestion to move Cougar Tracks to a blog-style platform.

Parent comments regarding Nicasio School Foundation and Parent Club (1) included a suggestion to start an alumnae association.

Parent comments regarding school facilities (3) included suggestions for a “planting day” for students and families, improving our track and basketball hoops, and providing workout equipment for middle school grades.

Final parent comments (1) included a suggestion to improve public visibility with large banners near the road promoting activities.

Since 1862

Board of Trustees

Michelle Rutledge, *Board President* ~ Elaine Doss, *Trustee* ~ Mark Burton, *Trustee*

MINUTES

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, February 6, 2020 5pm

Nicasio School Library, 5555 Nicasio Valley Road, California

1. **OPENING BUSINESS**

- a. Call to Order at 5:02pm
- b. **Roll Call Present: Trustees Elaine Doss, Mark Burton and Michelle Rutledge Also in attendance: Interim Superintendent Nancy Neu, Principal Barbara Snekkevik, and District Secretary/Office Manager Mikki McIntyre**
- c. Patriotic Moment observed with hope for a peaceful government and in support of the 2020 Census.
- d. Approval of Closed Session Agenda
Action: **M/S: Doss/Burton** to approve and adopt Closed Session Agenda **Vote: 3/0**
Ayes: Doss, Burton and Rutledge; Noes: None
- e. Public Comment on Closed Session Topic(s) *There were no public comments.*

2. **CLOSED SESSION**

- a. The following Closed Session item is listed below in compliance with Government Code 54957 of the Brown Act:
 - PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT
- b. Recess to Closed Session to consider and/or take action upon any item on the Closed Session Agenda at 5:05pm

3. **Reconvene in OPEN SESSION**

- a. Adjourn Closed Session and Reconvene Open Session at 5:15pm
- b. Report Out Announcement of any reportable action take during Closed Session No reportable action.

4. **Approval and Adoption of Open Session Agenda**

Action: **M/S: Doss/Burton** to approve and adopt Open Session Agenda **Vote: 3/0**
Ayes: Doss, Burton and Rutledge; Noes: None

5. **Reports**

- a. **Trustee/Superintendent Announcements** *Interim Supt. Neu provided the following report:*
 - Interim Supt. Neu reported that districts countywide are engaged in planning for future power outages including building additional days into annual calendars to make up for school closures. She commended Trustee Burton for suggesting possible use of the Rancho Nicasio as an alternate instructional site in the event of a power outage, thus preventing lost instructional days.
 - She said there is a lot of conversation among high school principals in the county regarding the culture, availability and use of drugs and vaping materials. A priority is to disseminate information to parents in the effort to help prevent future tragedies among teens.

- Interim Supt. Neu noted a concern within the county schools regarding the immigrant student population, particularly in the San Rafael area. There is a focus at the high school level to provide additional support to 16-18 year-old immigrant students in an effort to help them succeed.
- A powerful film, "I'm Not Racist, Am I?," will be presented February 11 and April 21. The project, facilitated by Point Made Learning, features a yearlong study of a group of teens and their families on the topic of racism.

b. **Principal Announcements** *Principal Snekkevik provided the following report:*

- **Events & Activities:** Winter Holiday Program & Craft Faire (Dec. 19), Community Dinner fundraiser (Dec.), Principal's Chat (Jan. 16)
- **Student Updates & Achievements:** K/1/2 Field Trip to Dance Palace (Jan. 14), 6/7/8 Guest Presenter - Johnny Rutledge (Jan. 14 & 16), One Warm Coat Drive (Dec. 2- Jan. 17), 6/7/8 Signs of Suicide Training (Jan. 30), K-5 AquaSMART Assembly (Feb. 4), School Assembly (Feb. 5), February Life Skill: Kindness, Summative English Language Proficiency (ELPAC) testing (Feb. 12)
- **Staff Updates:** Workshops attended by Barbara: *LCAP Template-Day 1* (Jan. 27) and *Summative ELPAC Training* (Jan. 28)
- **Site Updates:** Soccer field composted/re-seeded (Dec. 17) *generously donated by the Lunny Family*, Intruder Drill (Jan. 30)
- **Upcoming Events:** Playground Inspection (Feb. 24), 3/4/5 Overnight Field Trip to Slide Ranch (Feb. 25-26), 6/7/8 Field Trip to CA Academy of Sciences (Feb. 25), 6/7/8 Peer Summit at Dominican University (Feb. 28), Principal's Chat (Mar. 12), 6/7/8 Overnight Field Trip to Sacramento (Mar. 19-20), Bingo Night (Mar. 19), Nicasio School Foundation fundraiser (Apr. 25)

c. **Water System Updates**

- SWRCB Citation No. 02_18_19C_066 Disinfection Byproducts Maximum Contaminant Level Violation for Third Quarter 2019 *Report:* Principal Snekkevik explained the cause of the citation and the follow-up actions that were taken as a result. It was noted by a trustee that a check mark was missing from page 1 of the evaluation form.
- Status of Water System Upgrade Project *Report:* Principal Snekkevik reported that the upgrade project has gotten some traction in recent weeks. The District's project engineer has taken the lead on submitting all required plans and documents to the appropriate State agencies, and a project number has been assigned.

6. **Public Comment** *There were no public comments.*

7. **Consent Agenda**

- Approval of Minutes: December 5, 2019
- Ratify Warrants Paid: December, 2019
- Quarterly Report on Williams Uniform Complaints
- 2019 SARC Report
- 2019-20 School Safety Plan Update
- Stephen Roatch Accountancy Corporation Contract for Y.E. June 30, 2020 (Year 2 of 3-year contract)
- Denial of Interdistrict Transfer Requests into NSD for 2019-20
 - IDT# 19-20-23
 - IDT# 19-20-24

h. Acceptance of Interdistrict Transfer Requests into NSD for 2019-20

i. IDT#19-20-25

Discussion: There was discussion about the standardized test scores in the SARC report and whether they accurately reflect academic proficiency in small districts such as NSD. Principal Snekkevik said the test results are reviewed by all teachers, which helps inform individual goals and instructional strategies established for each student. Interim Supt. Neu said the advantage of a small school is that the staff can examine and report out on each child's progress. She added that in the future, staff can provide the Board with a more meaningful report as to how students are doing and what additional tools or programs may be needed to help them achieve their goals.

Action: **M/S: Doss/Burton** to approve and adopt Consent Agenda **Vote: 3/0** Ayes: Doss, Burton and Rutledge; Noes: None

8. Action

- a. **Consider Acceptance of 2019 Audit** *Discussion:* Interim Supt. Neu said the District is maintaining its budget well above the minimum reserve. She noted that the auditor found just one non-material item, and that overall, the audit came back very well.

Action: **M/S: Doss/Burton** to accept 2019 Audit **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

- b. **Consider Approval of 2020-21 Annual Calendar** *Discussion:* Interim Supt. Neu explained that the calendar includes a makeup day in the event of a school closure and that the teachers have agreed to come back one more day for a teacher work day if needed. Principal Snekkevik noted that the District was advised earlier than other county districts to add a makeup day to its calendar due to its history of power outages that resulted in lost instructional days. She said she is hopeful the District will not need to utilize that day.

Action: **M/S: Doss/Burton** to approve 2020-21 Annual Calendar **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

- c. **Consider Approval of Off-Site Instructional Location in the Event of a Campus Power Outage** *Discussion:* Interim Supt. Neu. reported that she and the Admin. team met with Rancho Nicasio Manager Max Brown regarding the use of the Rancho's large dining room as an instructional location in the event of a campus power outage. She said he was very welcoming and amenable to the idea, offering the use of the site's tables, chairs, Wi-Fi access, outdoor areas and adjacent restrooms. He does not require advance notice beyond the morning of the facility use. There will be a nominal fee of approximately \$250/day. Principal Snekkevik has met with staff about the plan and they will have "go-boxes" of instructional supplies ready. If the plan is put into action, families will be notified via School Messenger. Interim Supt. Neu said use of the Rancho is an exciting and valuable opportunity, and the staff may enact a trial run this spring.

There was no action taken.

9. Correspondence

- a. Re: 2091-20 First Interim Review, Kate Lane, Assistant Superintendent, Marin County Office of Education, January 14, 2020
- b. RE: \$500 Donation from Marin Cyclists, December 12, 2019

10. Conclusion

- a. Agenda items for upcoming Board Agenda
- i. March 5: Second Interim Budget Report

b. Adjournment

Action: **M/S: Doss/Burton** to adjourn meeting at 6:14pm **Vote: 3/0** Ayes: Doss, Rutledge, Burton; Noes: None

Respectfully Submitted,

Mikki McIntyre

☐ Unadopted ☐ Adopted

Elaine Doss, Board Clerk

Nicasio School District
Since 1862

Michelle Rutledge, *Board President* ~ Elaine Doss, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: March 5, 2020
Re: Approval of Warrants

Objective: To approve monthly warrants

Background: Warrants are processed monthly and reflect expenditures for Nicasio School and District. May warrants include: employee payroll, district operations, safety, instructional materials, supplies, and state and county required expenditures.

Funding Source/Cost: LCFF Funds/ through February 2020 Total for all batches: \$ 23,704.70
Batches: 22 through 23 2019-20

Recommendation: Staff recommends approval of Warrants.

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0022 GF 2/5/20
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE LN	FD RESC Y	OBJT	SO GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
20258988	000922/	AMERIGAS		PO-200004	1.	01-0000-0-5505.00-0000-8200-000-000-000						3102008616			944.12
															\$944.12
20258989	001378/	CAPITOL PUBLIC FINANCE GRP LLC		PO-200009	1.	01-9040-0-5839.00-0000-7300-000-000-000						2020-143			1,050.00
															\$1,050.00
20258990	000887/	DANCE PALACE COMMUNITY CENTER		PO-120167	1.	01-9315-0-5819.00-1110-1010-000-012-000						PS0120-37			52.00
															\$52.00
20258991	001461/	GREAT AMERICAN FINANCIAL CORP		PO-200160	1.	01-0000-0-5840.00-1110-1010-000-000-050						262087018			271.17
															\$271.17
20258992	001149/	MARIN COUNTY OFFICE OF ED		PO-200026	2.	01-0000-0-5840.00-0000-2700-000-000-000						INV 200489			12,470.45
															1,807.03
												INV 200489	CBO		\$14,277.48
20258993	000007/	OFFICE DEPOT		PO-200166	1.	01-0000-0-4300.00-0000-8200-000-000-000						430491264001			225.57
															\$225.57
20258994	001204/	PROTECTION ONE ALARM MONITORIN		PO-200034	1.	01-0000-0-5620.00-0000-8300-000-000-000						132623314			106.99
															\$106.99
*** FUND	TOTALS ***					TOTAL NUMBER OF CHECKS:						7		TOTAL AMOUNT OF CHECKS:	\$16,927.33*
						TOTAL ACH GENERATED:						0		TOTAL AMOUNT OF ACH:	\$0.00*
						TOTAL EFT GENERATED:						0		TOTAL AMOUNT OF EFT:	\$0.00*
						TOTAL PAYMENTS:						7		TOTAL AMOUNT:	\$16,927.33*
*** BATCH	TOTALS ***					TOTAL NUMBER OF CHECKS:						7		TOTAL AMOUNT OF CHECKS:	\$16,927.33*
						TOTAL ACH GENERATED:						0		TOTAL AMOUNT OF ACH:	\$0.00*
						TOTAL EFT GENERATED:						0		TOTAL AMOUNT OF EFT:	\$0.00*
						TOTAL PAYMENTS:						7		TOTAL AMOUNT:	\$16,927.33*
*** DISTRICT	TOTALS ***					TOTAL NUMBER OF CHECKS:						7		TOTAL AMOUNT OF CHECKS:	\$16,927.33*
						TOTAL ACH GENERATED:						0		TOTAL AMOUNT OF ACH:	\$0.00*
						TOTAL EFT GENERATED:						0		TOTAL AMOUNT OF EFT:	\$0.00*
						TOTAL PAYMENTS:						7		TOTAL AMOUNT:	\$16,927.33*

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/26/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0023 GF 01 2/12/20
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
20260108	001462/	CA ACADEMY OF SCIENCES																	
		PO-200169		1.	01-9315-0-5819.00-1110-1010-000-345-000													NICASIO SCHOOL K SNAITH	180.00
																			\$180.00
20260109	001341/	COMMON SENSE BUSINESS SOLUTION																	
		PO-200039		1.	01-0000-0-5620.00-0000-2700-000-000-000													INV 32638	72.53
																			\$72.53
20260110	001449/	INYO																	
		PO-200042		1.	01-9322-0-5940.00-1110-1010-000-000-000													32001551201	500.00
																			\$500.00
20260111	000807/	JERRY & DON'S PUMP & WELL																	
		PO-200017		1.	01-0000-0-5535.00-0000-8200-000-000-000													0138825-IN	1,658.31
																			\$1,658.31
20260112	001323/	NORTH BAY TAXI																	
		PO-200030		1.	01-6500-0-5840.00-5770-3600-000-707-000													JANUARY 2020 INVOICE	2,480.00
																			\$2,480.00
20260113	000007/	OFFICE DEPOT																	
		PO-200168		1.	01-0000-0-4300.00-0000-2700-000-000-000													439817789001	72.13
				2.	01-1100-0-4300.00-1110-1010-000-000-000													439817789001	208.43
																			\$280.56
20260114	000021/	RECOLOGY																	
		PO-200035		1.	01-0000-0-5550.00-0000-8200-000-000-000													BILLING 12689543	455.97
																			\$455.97
20260115	001272/	RAUL SALDANA																	
		PO-200036		1.	01-0000-0-5840.00-0000-8100-000-000-000													FEBRUARY 2020	400.00
																			\$400.00
20260116	001260/	SILYCO																	
		PO-200038		2.	01-0000-0-5840.00-0000-2700-000-000-000													JANUARY 2020	750.00
																			\$750.00

Nicasio School District

Since 1862

Board of Trustees

Michelle Rutledge, *Board President* ~ Madeleine Sloane, *Trustee* ~ Jason Snell, *Trustee*

To: Nicasio Board of Trustees
From: Margie Bonardi, Interim Chief Business Official
Date: March 5, 2020
Re: 2019-20 Second Interim

Objective: To update and report actual Revenues and Expenditures for the second interim period, July 1, 2019 through Jan. 31, 2020

Background:

Local education agencies (LEAs) are required to file two reports during a fiscal year, interim reports, on the status of the LEA's financial health. The second interim report is due March 15 for the period ending January 31.

Funding Source/Cost:

Interim reports cover all revenues and expenditures which have been changed (revised) since budget adoption in June 2019. Revisions cover any/all categories of district finance including both unrestricted and restricted resources from local property tax/LCFF, Federal, State and Local programs.

Recommendation:

Staff recommends approval of the district's Second Interim Report

NICASIO School District

2019-20 Second Interim Budget Overview

March 5, 2020

Second Interim Report

What is Second Interim:

- State Law requiring Districts to report periodic budget certification
 - Covers the period from July 1 to January 31 of each year.
 - Formal benchmark for two-thirds of the year (revenue & expenditure trends contained in report usually continue for the remainder of the year)
- Board's must certify that it can meet it's financial obligations for the current and next two years.

NICASIO SCHOOL DISTRICT

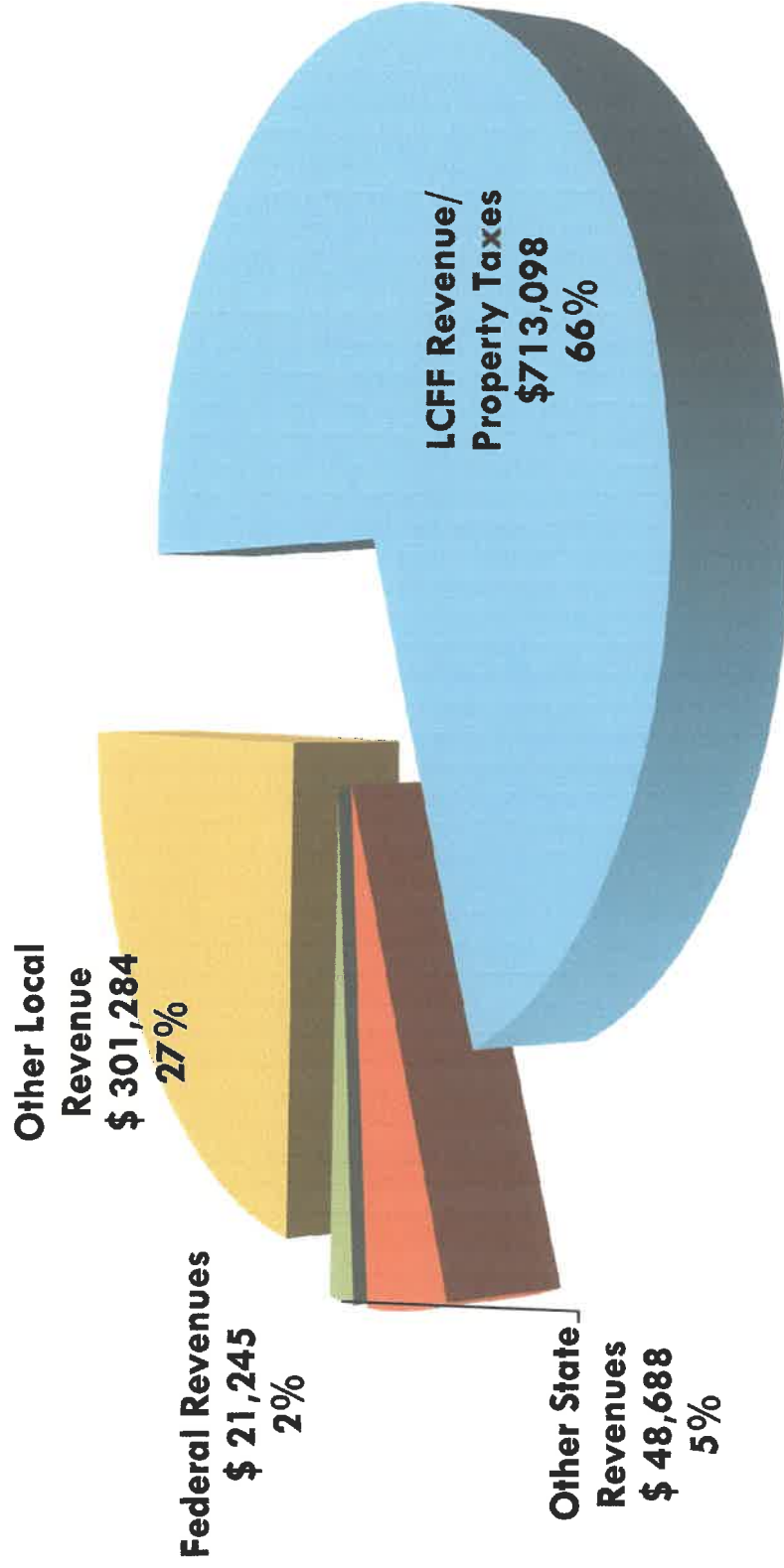
Revenue Detail

2019-20

Revenue Source	First Interim	Second Interim
Property Tax/LCFF Limit Sources	\$ 730,751	\$ 713,098
Federal Revenues (Special Ed, TitleII-III, REAP)	\$ 21,151	\$ 21,245
Other State Revenues (Mandated Costs Block Grant, 1x Funding, Lottery)	\$ 47,058	\$ 48,688
Other Local Income (Parcel Tax, Interagency Services, Foundation Grants, MCOE Sp Ed Transfer)	\$ 297,450	\$ 301,284
Total Revenues	\$ 1,096,410	\$ 1,084,315

NICASIO SCHOOL DISTRICT

Total Revenues 2019-20



12/06/18

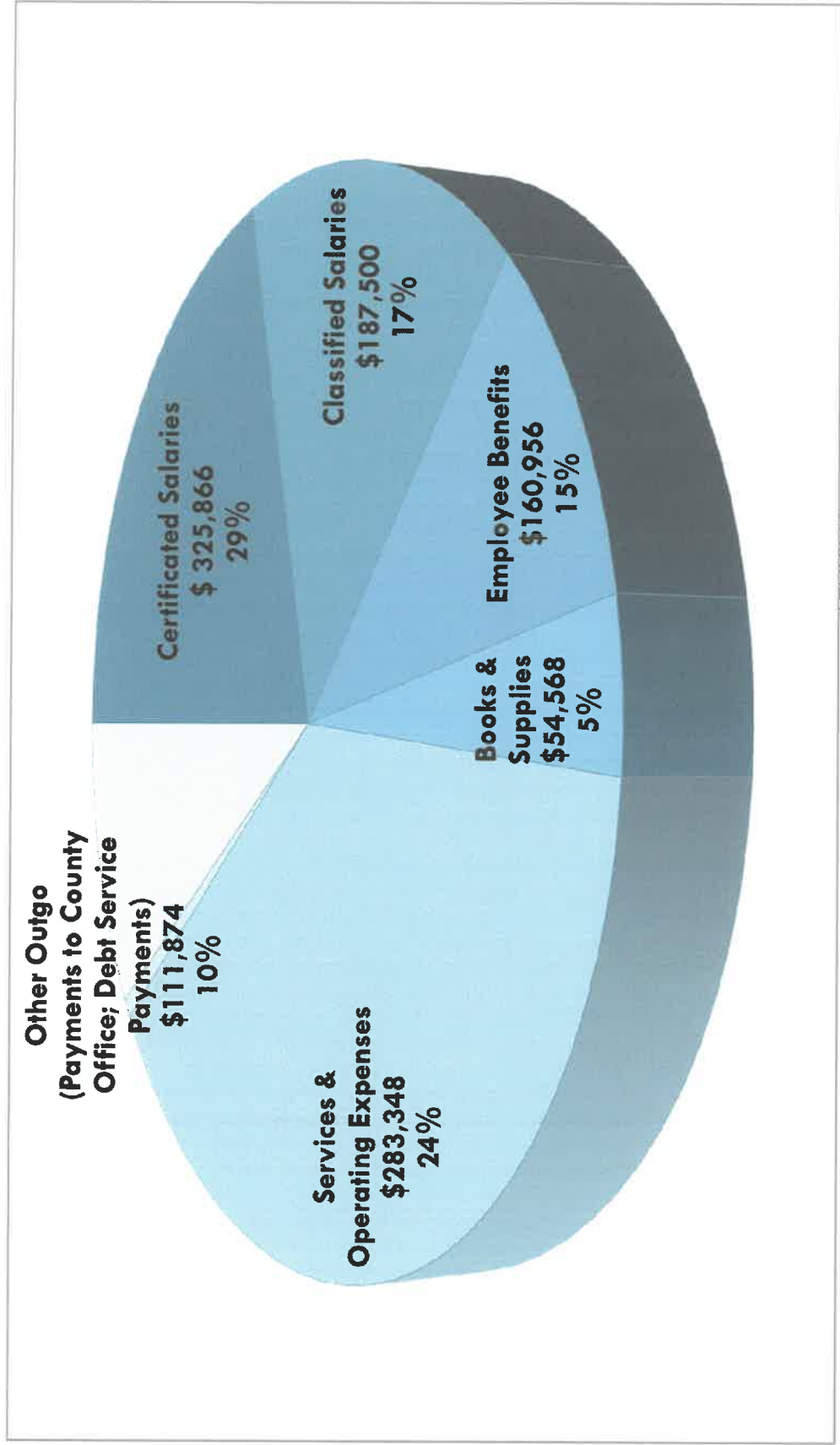
NICASIO SCHOOL DISTRICT

2019-20

Total Expenditure Details

Expenditure Type	First Interim	Second Interim
Certificated Salaries –(Teachers, Principal)	\$ 359,480	\$ 325,866
Classified Salaries-(Aides, Office, Custodial)	\$ 182,292	\$ 187,500
Employee Benefits-(Health, Payroll Taxes)	\$ 169,538	\$ 160,956
Books & Supplies-(Classroom, Office & Admin, Maintenance)	\$ 57,916	\$ 54,568
Services & Operating Expenses-(Utilities, Sp Ed Providers, Audit, Insurance)	\$ 278,279	\$ 283,348
Other Outgo (Payments to County Office & Debt Service Payments)	\$ 119,918	\$ 111,874
Total Expenditures	\$ 1,167,423	\$ 1,124,112

NICASIO SCHOOL DISTRICT Expenditures 2019-20



2019-20 First Interim Revenue and Expenditure Summary

▣ Total Revenues \$ 1, 084,315

▣ Total Expenditures \$ 1, 124,112

▣ Net Increase (Decrease) \$ - 39,797

- In Fund Balance

- NOTE: At First Interim the projected net increase in fund balance was \$ - 71,013

COMMON MESSAGE

- ▣ Plan for MYP; 2 years out, continue to be cautious and focus on reduction strategies, develop financial projections and contingency plans accordingly
- ▣ Build Reserves: Community Funded Districts are advised to maintain reserves much greater than the State required minimum (School Services of California advises school districts to try and maintain a minimum 16-18% reserve)

CHALLENGES

- ▣ Special Education Encroachment; Costs are unpredictable
- ▣ District is Deficit Spending in the two (2) out years

COMPARISON -1ST INTERIM TO SECOND INTERIM EXPLANATION OF REVENUE AND EXPENDITURE CHANGES

General Fund Revisions - Second Interim March 5, 2020
2019-20 Fiscal Year

Revenues:	Adopted Budget	First Interim Revisions 12-05-19	Second Interim Revisions 02-05-20	Increase/Decrease From 1st Interim
Revenue Limit Sources 8010-8099	723,179	730,751	713,098	(17,653)
Federal Revenue 8100-8299	21,102	21,151	21,245	94
Other State Revenues 8300-8599	47,085	47,058	48,688	1,630
Other Local Revenues 8600-8799	283,435	297,450	301,284	3,834
Total Revenues	1,074,801	1,096,410	1,084,315	(12,095)
Total Decrease in Revenue				
Expenditures:	Adopted Budget	First Interim Revisions 12-05-19	Second Interim Revisions 02-05-20	Increase/Decrease From 1st Interim
Certificated Salaries 1000-1999	298,903	359,480	325,866	(33,614)
Classified Salaries 2000-2999	176,130	182,292	187,500	5,208
Employee Benefits 3000-3999	158,229	169,538	160,956	(8,582)
Books and Supplies 4000-4999	29,620	57,916	54,568	(3,348)
Services/Other Operating 5000-5999	264,438	278,279	283,348	5,069
Capital Outlay 6400-6499	-	-	-	-
Transfers to Agencies (excess costs)	119,918	119,918	111,874	(8,044)
Indirect Costs 7300-7399	-	-	-	-
Total Expenditures	1,047,238	1,167,423	1,124,112	(43,311)
Total Decrease in Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,563	(71,013)	(39,797)	
Beginning Fund Balance	443,358	477,136	477,136	
Adjustments				
Ending Fund Balance	470,921	-	437,339	
Fund balance adjusted from 1st Interim (Actual) with revisions to budgeted Revenue/ Expenditures				
				31,216

1. Property Tax decrease per LCFF calculation: Secure Tax reductio - \$ 10,199 Decrease to LCFF funding for 1 student enrolled in a charter school program -\$ 7,568	<u>-17,653</u>
2. Federal Revenues increase for Title III, and Federal Sp. Ed. Mental Health	<u>94</u>
3. State aid increase - Special Ed. Mental Health funding	<u>1,630</u>
4. Local Revenue increase for classroom fundraising, Foundation Grants adjustments	<u>3,834</u>
Total change in general fund revenues	<u>(12,095)</u>
5. Certificated salaries - Decrease through final adjustment in 2.0 FTE certificated salaries - currently 3.0 FTE teaching positions	
Total change in certificated salaries	<u>(33,614)</u>
6. Classified salaries - increase in salaries for adjusted translator time, and adjustment for Art aide	
Total change in classified salaries	<u>5,208</u>
7.. Adjust salary driven benefits for revised salaries	
Total change in benefits	<u>(8,582)</u>
8. Decrease for instructional supplies paid with carryover funding Parcel tax and Foundation accounts	
Total change in books, supplies & materials	<u>(3,348)</u>
9.. Adjustment include; new copier contract and final invoice for repair, copies old contract Adjust/increase in counseling contracts per new funding, plus increase for approved field trips	
Total change in Services & other operating expenditures	5,069
10. Decrease to Excess Cost -	
Total change in Transfers	<u>(8,044)</u>
Total change in general fund expenditures	<u>(43,311)</u>
Total change in funding (Revenue/Expenditure at 2nd interim	<u>31,216</u>

MULTI YEAR PROJECTIONS - 2020-21 / 2021-22 **WITH ASSUMPTIONS**

page 1
 2019-20 Second Interim Budget

NICASIO SCHOOL DISTRICT - 2nd Interim

	2019-20 Adopted	2019-20 1st Interim	2019-20 2nd Interim	2020-21 MYP	2021-22 MYP
LCFF Sources					
Federal Revenues	723,179	730,751	713,098	732,981	746,518
State Revenues	21,102	21,151	21,245	21,245	21,245
Local Revenues	47,085	47,058	48,688	49,855	51,213
	283,435	297,450	301,284	305,856	313,373
Total Revenues	1,074,801	1,096,410	1,084,315	1,109,937	1,132,349
Certificated					
Classified	298,903	359,480	325,866	290,675	302,302
Benefits	176,130	182,292	187,500	190,377	193,313
Supplies	158,229	169,538	160,956	133,616	147,660
Services	29,620	57,916	54,568	25,878	26,580
Capital Outlay	264,438	278,279	283,348	281,131	288,750
Other Outgo: MCOE, Early Retirement	-				
	119,918	119,918	111,874	119,178	126,993
Total Expenditures	1,047,238	1,167,423	1,124,112	1,040,855	1,085,598
Net Change	27,563	(71,013)	(39,797)	69,082	46,751
Beginning Fund Balance	443,358	477,136	477,136	437,339	506,421
Ending Fund Balance	470,921	406,123	437,339	506,421	553,172

Components of Ending Fund Balance

	2019-20 Adopted	2019-20 1st Interim	2019-20 2nd Interim	2020-21 MYP	2021-22 MYP
Restricted					
Reserved for Revolving Cash	13,387	2,176	3,704	48,776	93,824
Economic Uncertainty	1,000	1,000	1,000	1,000	1,000
Board Reserve for Uncertainty	69,000	69,000	69,000	69,000	69,000
	135,219	135,219	135,219	135,219	135,219

Board Reserve for Special Education	45,000	45,000	45,000	45,000	45,000
Undesignated/Unappropriated	207,315	153,728	183,416	207,426	209,129
	470,921	406,123	437,339	506,421	553,172
Economic Uncertainty - state required	6%	6%	6%	6%	6%
Board reserve for uncertainty	13%	12%	12%	13%	12%
Board reserve for Special Education	4%	4%	4%	4%	4%
Undesignated/Unappropriated	20%	13%	16%	20%	19%
Total reserves available for uncertainty	43%	38%	38%	43%	42%

PARCEL TAX UPDATE FOR 2020-21 AND 2021-22 Restricted ending balance is Parcel Tax Funding not spent due to change in certificated staffing

Multi Year Projections: MYP

2020-21

Unrestricted: Revenue

LCFF/Property Tax 2% increase taxes
 Federal - No Increase
 State - 2.29% COLA increase
 Local Revenue - no increase

Restricted Revenue

Federal funds no increase
 Increase State revenue by COLA 2.29%
 Increase Parcel Tax by 3% \$ 6,229
 Increase Foundation Donation 2% - \$1,288
 Decrease Field trip donations - \$ 3,520

Unrestricted Expenditures

Salaries and benefits:

2.0 FTE Classroom Teachers
 Increase certificated salaries for step and column 3.5%
 Increase classified salaries for step 1.5%

Restricted Expenditures

Salaries and benefits:

1.0 FTE Classroom Teacher - New/reduction in salary cost
 Increase certificated salaries for step and column 4%
 Increase classified salaries for step 1.5%

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Increase Health and Welfare benefits for all salary increases including:

- 1 7.5% projected increase for health benefits
- 2. STRS increase to 18.4%/ PERS increase to 22.8%

Books, Supplies, Services, Equipment and Other Outgo

Decrease supplies for all carry over funds \$7,029(i.e. Lottery, EPA)
Increase books/supplies 2.29% COLA
Decrease cost for teacher Induction Program \$ 3,920
Increase Utilities 3%

Adjust ongoing, appropriate contracts by 2.29% COLA

2021-22

Unrestricted: Revenue

Increase Property tax 2%
Federal-no increase
Increase State funds by COLA 2.71%

Unrestricted Expenditures

Increase certificated salaries for step and column 4%
Increase classified salaries for step 1.5%
Increase Health and Welfare benefits for increase to salaries
1. Decrease STRS to 18.1%/ I increase PERS to 24.6%
2. Increase health costs 7.5%
Increase utilities 3%
Adjust ongoing, appropriate contracts by COLA

Increase Health and Welfare benefits for all salary increases including:

- 1. 7.5% projected increase for health benefits
- 2. STRS increase 18.4% / PERS increase 22.8%

Books, Supplies, Services, Equipment and Other Outgo

Decrease supplies for all carry over funds \$ 22,240 (i.e. Art, Spanish)
Increase books/supplies 2.29% COLA
Increase Utilities 3%
Increase excess cost to MCOE by 7%
Decrease Field trip expenses from donations - \$3,520
Decrease Foundation Prior Year Internet - \$4,656
Adjust ongoing, appropriate contracts by COLA

Restricted Revenue

Federal - no increase
Increase State funds by COLA 2.71%
Increase Parcel Tax 3%

Restricted Expenditures

Increase certificated salaries for step and column 4%
Increase classified salaries for step 1.5%
Increase Health and Welfare benefits for increase to salaries
1. Decrease STRS to 18.1%/ increase PERS to 24.6%
2. Increase health costs 7.5%
Increase excess cost to MCOE by 7%
Adjust ongoing, appropriate contracts by COLA

NICASIO SCHOOL DISTRICT

2019-20

Second Interim

01- General Fund

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	723,179.00	730,751.00	414,897.48	713,098.00	(17,653.00)	-2.4%
2) Federal Revenue		8100-8299	21,102.00	21,151.00	294.00	21,245.00	94.00	0.4%
3) Other State Revenue		8300-8599	47,085.00	47,058.00	2,950.34	48,688.00	1,630.00	3.5%
4) Other Local Revenue		8600-8799	283,435.00	297,450.00	178,639.20	301,284.00	3,834.00	1.3%
5) TOTAL, REVENUES			1,074,801.00	1,096,410.00	596,781.02	1,084,315.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	298,903.00	359,480.00	187,721.11	325,866.00	33,614.00	9.4%
2) Classified Salaries		2000-2999	176,130.00	182,292.00	99,949.19	187,500.00	(5,208.00)	-2.9%
3) Employee Benefits		3000-3999	158,229.00	169,538.00	73,404.01	160,956.00	8,582.00	5.1%
4) Books and Supplies		4000-4999	29,620.00	57,916.00	21,879.76	54,568.00	3,348.00	5.8%
5) Services and Other Operating Expenditures		5000-5999	264,438.00	278,279.00	97,423.96	283,348.00	(5,069.00)	-1.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	119,918.00	119,918.00	56,194.00	111,874.00	8,044.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,047,238.00	1,167,423.00	536,572.03	1,124,112.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,563.00	(71,013.00)	60,208.99	(39,797.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,563.00	(71,013.00)	60,208.99	(39,797.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	443,358.00	477,135.94		477,135.94	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)			443,358.00	477,135.94		477,135.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,358.00	477,135.94		477,135.94		
2) Ending Balance, June 30 (E + F1e)			470,921.00	406,122.94		437,338.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
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	13,387.00	2,176.27		3,704.27		
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	180,219.00	180,219.00		180,219.00		
Special Education	0000	9780	45,000.00					
Board Reserve	0000	9780	135,219.00					
Special Education	0000	9780		45,000.00				
Board Reserve	0000	9780		135,219.00				
Special Education	0000	9780				45,000.00		
Board Reserve	0000	9780				135,219.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	69,000.00	69,000.00		69,000.00		
Unassigned/Unappropriated Amount		9790	207,315.00	153,727.67		183,415.67		

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	39,589.00	39,589.00	21,773.00	39,589.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,708.00	7,708.00	4,106.00	7,782.00	74.00	1.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,054.00	2,948.00	1,493.13	2,948.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	669,761.00	677,212.00	374,223.27	667,013.00	(10,199.00)	-1.5%
Unsecured Roll Taxes		8042	12,593.00	12,820.00	12,797.99	12,820.00	0.00	0.0%
Prior Years' Taxes		8043	474.00	474.00	504.09	514.00	40.00	8.4%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			733,179.00	740,751.00	414,897.48	730,666.00	(10,085.00)	-1.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	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	0.00	0.00	0.00	(7,568.00)	(7,568.00)	New
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			723,179.00	730,751.00	414,897.48	713,098.00	(17,653.00)	-2.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	382.00	382.00	0.00	382.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,515.00	2,515.00	0.00	2,529.00	14.00	0.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,126.00	1,175.00	294.00	1,175.00	0.00	0.0%

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,288.00	1,288.00	0.00	1,368.00	80.00	6.2%
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, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,791.00	15,791.00	0.00	15,791.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,102.00	21,151.00	294.00	21,245.00	94.00	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,245.00	1,218.00	1,218.00	1,218.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	8,058.00	8,058.00	2,037.34	8,058.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,782.00	37,782.00	(305.00)	39,412.00	1,630.00	4.3%
TOTAL, OTHER STATE REVENUE			47,085.00	47,058.00	2,950.34	48,688.00	1,630.00	3.5%

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	201,593.00	201,593.00	111,464.03	201,593.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	5,518.09	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	43,218.00	57,233.00	56,983.08	59,688.00	2,455.00	4.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,337.00	2,337.00	4,674.00	4,674.00	2,337.00	100.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,287.00	20,287.00	0.00	19,329.00	(958.00)	-4.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			283,435.00	297,450.00	178,639.20	301,284.00	3,834.00	1.3%
TOTAL, REVENUES			1,074,801.00	1,096,410.00	596,781.02	1,084,315.00	(12,095.00)	-1.1%

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	231,067.00	287,576.00	147,897.55	253,962.00	33,614.00	11.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	67,836.00	71,904.00	39,823.56	71,904.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			298,903.00	359,480.00	187,721.11	325,866.00	33,614.00	9.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	67,329.00	68,002.00	33,408.61	73,210.00	(5,208.00)	-7.7%
Classified Support Salaries		2200	33,997.00	36,024.00	21,285.75	36,024.00	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	73,304.00	76,766.00	45,254.83	76,766.00	0.00	0.0%
Other Classified Salaries		2900	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			176,130.00	182,292.00	99,949.19	187,500.00	(5,208.00)	-2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	81,713.00	93,071.00	32,852.48	90,234.00	2,837.00	3.0%
PERS		3201-3202	21,197.00	21,618.00	12,762.08	21,618.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	18,977.00	18,629.00	10,035.79	18,629.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,539.00	24,983.00	11,784.40	20,713.00	4,270.00	17.1%
Unemployment Insurance		3501-3502	227.00	270.00	143.89	270.00	0.00	0.0%
Workers' Compensation		3601-3602	9,576.00	10,967.00	5,825.37	9,492.00	1,475.00	13.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			158,229.00	169,538.00	73,404.01	160,956.00	8,582.00	5.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	4,448.59	5,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,093.00	2,093.00	1,563.27	2,093.00	0.00	0.0%
Materials and Supplies		4300	16,527.00	39,328.00	10,970.66	35,980.00	3,348.00	8.5%
Noncapitalized Equipment		4400	6,000.00	11,495.00	4,897.24	11,495.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,620.00	57,916.00	21,879.76	54,568.00	3,348.00	5.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,746.00	6,795.00	1,503.69	6,869.00	(74.00)	-1.1%
Dues and Memberships		5300	1,725.00	2,100.00	1,961.00	2,300.00	(200.00)	-9.5%
Insurance		5400-5450	6,403.00	6,403.00	6,403.00	6,403.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,750.00	43,350.00	18,726.00	43,350.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,650.00	8,253.00	6,455.71	9,533.00	(1,280.00)	-15.5%
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	187,334.00	193,548.00	57,854.11	197,063.00	(3,515.00)	-1.8%
Communications		5900	11,830.00	17,830.00	4,520.45	17,830.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			264,438.00	278,279.00	97,423.96	283,348.00	(5,069.00)	-1.8%

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	112,388.00	112,388.00	56,194.00	104,344.00	8,044.00	7.2%
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	2,637.00	2,637.00	0.00	2,637.00	0.00	0.0%
Other Debt Service - Principal		7439	4,893.00	4,893.00	0.00	4,893.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,918.00	119,918.00	56,194.00	111,874.00	8,044.00	6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,047,238.00	1,167,423.00	536,572.03	1,124,112.00	43,311.00	3.7%

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20
		Projected Year Totals
6230	California Clean Energy Jobs Act	342.62
6300	Lottery: Instructional Materials	0.15
9010	Other Restricted Local	3,361.50
Total, Restricted Balance		3,704.27

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)
A. REVENUES								
1) LCFF Sources		8010-8099	723,179.00	730,751.00	414,897.48	713,098.00	(17,653.00)	-2.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,375.00	7,348.00	3,087.03	7,348.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,337.00	19,337.00	11,997.17	22,754.00	3,417.00	17.7%
5) TOTAL, REVENUES			749,891.00	757,436.00	429,981.68	743,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	206,628.00	256,160.00	134,226.36	220,352.00	35,808.00	14.0%
2) Classified Salaries		2000-2999	130,228.00	137,390.00	78,822.16	137,390.00	0.00	0.0%
3) Employee Benefits		3000-3999	91,276.00	101,623.00	56,267.91	97,198.00	4,425.00	4.4%
4) Books and Supplies		4000-4999	15,465.00	23,497.00	9,684.81	23,497.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	196,428.00	198,556.00	70,191.88	201,951.00	(3,395.00)	-1.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,530.00	7,530.00	0.00	7,530.00	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			647,555.00	724,756.00	349,193.12	687,918.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			102,336.00	32,680.00	80,788.56	55,282.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(72,797.00)	(74,441.00)	0.00	(67,355.00)	7,086.00	-9.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(72,797.00)	(74,441.00)	0.00	(67,355.00)		

2019-20 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,539.00	(41,761.00)	80,788.56	(12,073.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	427,996.00	445,707.67		445,707.67	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)			427,996.00	445,707.67		445,707.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,996.00	445,707.67		445,707.67		
2) Ending Balance, June 30 (E + F1e)			457,535.00	403,946.67		433,634.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
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	180,219.00	180,219.00		180,219.00		
Special Education	0000	9780	45,000.00					
Board Reserve	0000	9780	135,219.00					
Special Education	0000	9780		45,000.00				
Board Reserve	0000	9780		135,219.00				
Special Education	0000	9780				45,000.00		
Board Reserve	0000	9780				135,219.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	69,000.00	69,000.00		69,000.00		
Unassigned/Unappropriated Amount		9790	207,316.00	153,727.67		183,415.67		

2019-20 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	39,589.00	39,589.00	21,773.00	39,589.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,708.00	7,708.00	4,106.00	7,782.00	74.00	1.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,054.00	2,948.00	1,493.13	2,948.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	669,761.00	677,212.00	374,223.27	667,013.00	(10,199.00)	-1.5%
Unsecured Roll Taxes		8042	12,593.00	12,820.00	12,797.99	12,820.00	0.00	0.0%
Prior Years' Taxes		8043	474.00	474.00	504.09	514.00	40.00	8.4%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			733,179.00	740,751.00	414,897.48	730,666.00	(10,085.00)	-1.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	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	0.00	0.00	0.00	(7,568.00)	(7,568.00)	New
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			723,179.00	730,751.00	414,897.48	713,098.00	(17,653.00)	-2.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

2019-20 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,245.00	1,218.00	1,218.00	1,218.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,965.00	5,965.00	1,834.03	5,965.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	165.00	165.00	35.00	165.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,375.00	7,348.00	3,087.03	7,348.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	5,518.09	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	1,000.00	1,000.00	1,805.08	2,080.00	1,080.00	108.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,337.00	2,337.00	4,674.00	4,674.00	2,337.00	100.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,337.00	19,337.00	11,997.17	22,754.00	3,417.00	17.7%
TOTAL, REVENUES			749,891.00	757,436.00	429,981.68	743,200.00	(14,236.00)	-1.9%

2019-20 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

21 65409 0000000
Form 011

Description	Resource Codes	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	138,792.00	184,256.00	94,402.80	148,448.00	35,808.00	19.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	67,836.00	71,904.00	39,823.56	71,904.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			206,628.00	256,160.00	134,226.36	220,352.00	35,808.00	14.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,427.00	23,100.00	12,281.58	23,100.00	0.00	0.0%
Classified Support Salaries		2200	33,997.00	36,024.00	21,285.75	36,024.00	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	73,304.00	76,766.00	45,254.83	76,766.00	0.00	0.0%
Other Classified Salaries		2900	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			130,228.00	137,390.00	78,822.16	137,390.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	34,939.00	43,931.00	24,058.42	40,981.00	2,950.00	6.7%
PERS		3201-3202	21,197.00	21,618.00	12,762.08	21,618.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,171.00	13,637.00	7,710.88	13,637.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	14,060.00	14,355.00	7,315.76	14,355.00	0.00	0.0%
Unemployment Insurance		3501-3502	151.00	188.00	106.52	188.00	0.00	0.0%
Workers' Compensation		3601-3602	6,758.00	7,894.00	4,314.25	6,419.00	1,475.00	18.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			91,276.00	101,623.00	56,267.91	97,198.00	4,425.00	4.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	3,000.00	2,448.59	3,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,465.00	18,497.00	6,055.91	18,497.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	2,000.00	1,180.31	2,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,465.00	23,497.00	9,684.81	23,497.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,620.00	5,620.00	1,385.00	5,694.00	(74.00)	-1.3%
Dues and Memberships		5300	1,725.00	2,100.00	1,961.00	2,300.00	(200.00)	-9.5%
Insurance		5400-5450	6,403.00	6,403.00	6,403.00	6,403.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,750.00	43,350.00	18,726.00	43,350.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,650.00	8,253.00	6,455.71	9,533.00	(1,280.00)	-15.5%
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	120,450.00	121,000.00	34,240.72	122,841.00	(1,841.00)	-1.5%
Communications		5900	11,830.00	11,830.00	1,020.45	11,830.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			196,428.00	198,556.00	70,191.88	201,951.00	(3,395.00)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,637.00	2,637.00	0.00	2,637.00	0.00	0.0%
Other Debt Service - Principal		7439	4,893.00	4,893.00	0.00	4,893.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,530.00	7,530.00	0.00	7,530.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			647,555.00	724,756.00	349,193.12	687,918.00	36,838.00	5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(147,797.00)	(149,441.00)	0.00	(142,355.00)	7,086.00	-4.7%
Contributions from Restricted Revenues		8990	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(72,797.00)	(74,441.00)	0.00	(67,355.00)	7,086.00	-9.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(72,797.00)	(74,441.00)	0.00	(67,355.00)	7,086.00	-9.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,102.00	21,151.00	294.00	21,245.00	94.00	0.4%
3) Other State Revenue		8300-8599	39,710.00	39,710.00	(136.69)	41,340.00	1,630.00	4.1%
4) Other Local Revenue		8600-8799	264,098.00	278,113.00	166,642.03	278,530.00	417.00	0.1%
5) TOTAL, REVENUES			324,910.00	338,974.00	166,799.34	341,115.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	92,275.00	103,320.00	53,494.75	105,514.00	(2,194.00)	-2.1%
2) Classified Salaries		2000-2999	45,902.00	44,902.00	21,127.03	50,110.00	(5,208.00)	-11.6%
3) Employee Benefits		3000-3999	66,953.00	67,915.00	17,136.10	63,758.00	4,157.00	6.1%
4) Books and Supplies		4000-4999	14,155.00	34,419.00	12,194.95	31,071.00	3,348.00	9.7%
5) Services and Other Operating Expenditures		5000-5999	68,010.00	79,723.00	27,232.08	81,397.00	(1,674.00)	-2.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	112,388.00	112,388.00	56,194.00	104,344.00	8,044.00	7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			399,683.00	442,667.00	187,378.91	436,194.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,773.00)	(103,693.00)	(20,579.57)	(95,079.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	72,797.00	74,441.00	0.00	67,355.00	(7,086.00)	-9.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,797.00	74,441.00	0.00	67,355.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,976.00)	(29,252.00)	(20,579.57)	(27,724.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,362.00	31,428.27		31,428.27	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)			15,362.00	31,428.27		31,428.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,362.00	31,428.27		31,428.27		
2) Ending Balance, June 30 (E + F1e)			13,386.00	2,176.27		3,704.27		
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	13,387.00	2,176.27		3,704.27		
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	(1.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	382.00	382.00	0.00	382.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,515.00	2,515.00	0.00	2,529.00	14.00	0.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,126.00	1,175.00	294.00	1,175.00	0.00	0.0%

2019-20 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,288.00	1,288.00	0.00	1,368.00	80.00	6.2%
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, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,791.00	15,791.00	0.00	15,791.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,102.00	21,151.00	294.00	21,245.00	94.00	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,093.00	2,093.00	203.31	2,093.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,617.00	37,617.00	(340.00)	39,247.00	1,630.00	4.3%
TOTAL, OTHER STATE REVENUE			39,710.00	39,710.00	(136.69)	41,340.00	1,630.00	4.1%

2019-20 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

21 65409 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	201,593.00	201,593.00	111,464.03	201,593.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	42,218.00	56,233.00	55,178.00	57,608.00	1,375.00	2.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,287.00	20,287.00	0.00	19,329.00	(958.00)	-4.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			264,098.00	278,113.00	166,642.03	278,530.00	417.00	0.1%
TOTAL, REVENUES			324,910.00	338,974.00	166,799.34	341,115.00	2,141.00	0.6%

2019-20 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	92,275.00	103,320.00	53,494.75	105,514.00	(2,194.00)	-2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			92,275.00	103,320.00	53,494.75	105,514.00	(2,194.00)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	45,902.00	44,902.00	21,127.03	50,110.00	(5,208.00)	-11.6%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,902.00	44,902.00	21,127.03	50,110.00	(5,208.00)	-11.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	46,774.00	49,140.00	8,794.06	49,253.00	(113.00)	-0.2%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,806.00	4,992.00	2,324.91	4,992.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,479.00	10,628.00	4,468.64	6,358.00	4,270.00	40.2%
Unemployment Insurance		3501-3502	76.00	82.00	37.37	82.00	0.00	0.0%
Workers' Compensation		3601-3602	2,818.00	3,073.00	1,511.12	3,073.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			66,953.00	67,915.00	17,136.10	63,758.00	4,157.00	6.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,093.00	2,093.00	1,563.27	2,093.00	0.00	0.0%
Materials and Supplies		4300	5,062.00	20,831.00	4,914.75	17,483.00	3,348.00	16.1%
Noncapitalized Equipment		4400	5,000.00	9,495.00	3,716.93	9,495.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,155.00	34,419.00	12,194.95	31,071.00	3,348.00	9.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,126.00	1,175.00	118.69	1,175.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,884.00	72,548.00	23,613.39	74,222.00	(1,674.00)	-2.3%
Communications		5900	0.00	6,000.00	3,500.00	6,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,010.00	79,723.00	27,232.08	81,397.00	(1,674.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	112,388.00	112,388.00	56,194.00	104,344.00	8,044.00	7.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			112,388.00	112,388.00	56,194.00	104,344.00	8,044.00	7.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			399,683.00	442,667.00	187,378.91	436,194.00	6,473.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	147,797.00	149,441.00	0.00	142,355.00	(7,086.00)	-4.7%
Contributions from Restricted Revenues		8990	(75,000.00)	(75,000.00)	0.00	(75,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			72,797.00	74,441.00	0.00	67,355.00	(7,086.00)	-9.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			72,797.00	74,441.00	0.00	67,355.00	7,086.00	-9.5%

Resource	Description	2019-20 Projected Year Totals
6230	California Clean Energy Jobs Act	342.62
6300	Lottery: Instructional Materials	0.15
9010	Other Restricted Local	3,361.50
Total, Restricted Balance		3,704.27

NICASIO SCHOOL DISTRICT

2019-20

Second Interim

14 - Deferred Maintenance Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.00	10,000.00	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	500.00	500.00	442.33	500.00	0.00	0.0%
5) TOTAL REVENUES			10,500.00	10,500.00	442.33	10,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	1,540.00	5,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,000.00	5,000.00	1,540.00	5,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,500.00	5,500.00	(1,097.67)	5,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,500.00	5,500.00	(1,097.67)	5,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,257.00	36,327.12		36,327.12	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)			36,257.00	36,327.12		36,327.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,257.00	36,327.12		36,327.12		
2) Ending Balance, June 30 (E + F1e)			41,757.00	41,827.12		41,827.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	41,757.00	41,827.12		41,827.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	442.33	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	442.33	500.00	0.00	0.0%
TOTAL REVENUES			10,500.00	10,500.00	442.33	10,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	1,540.00	5,000.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	1,540.00	5,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			5,000.00	5,000.00	1,540.00	5,000.00		

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

NICASIO SCHOOL DISTRICT

2019-20

Second Interim

MULTI YEAR PROJECTIONS

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	713,098.00	2.79%	732,981.00	1.85%	746,518.00
2. Federal Revenues	8100-8299	21,245.00	0.00%	21,245.00	0.00%	21,245.00
3. Other State Revenues	8300-8599	48,688.00	2.40%	49,855.00	2.72%	51,213.00
4. Other Local Revenues	8600-8799	301,284.00	1.52%	305,856.00	2.46%	313,373.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,084,315.00	2.36%	1,109,937.00	2.02%	1,132,349.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				325,866.00		290,675.00
b. Step & Column Adjustment				7,990.00		11,627.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(43,181.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	325,866.00	-10.80%	290,675.00	4.00%	302,302.00
2. Classified Salaries						
a. Base Salaries				187,500.00		190,377.00
b. Step & Column Adjustment				2,877.00		2,936.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	187,500.00	1.53%	190,377.00	1.54%	193,313.00
3. Employee Benefits	3000-3999	160,956.00	-16.99%	133,616.00	10.51%	147,660.00
4. Books and Supplies	4000-4999	54,568.00	-52.58%	25,878.00	2.71%	26,580.00
5. Services and Other Operating Expenditures	5000-5999	283,348.00	-0.78%	281,131.00	2.71%	288,750.00
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	111,874.00	6.53%	119,178.00	6.56%	126,993.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,124,112.00	-7.41%	1,040,855.00	4.30%	1,085,598.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(39,797.00)		69,082.00		46,751.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		477,135.94		437,338.94		506,420.94
2. Ending Fund Balance (Sum lines C and D1)		437,338.94		506,420.94		553,171.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	3,704.27		48,776.27		93,824.27
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	180,219.00		180,219.00		180,219.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	69,000.00		69,000.00		69,000.00
2. Unassigned/Unappropriated	9790	183,415.67		207,425.67		209,128.67
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		437,338.94		506,420.94		553,171.94

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	69,000.00		69,000.00		69,000.00
c. Unassigned/Unappropriated	9790	183,415.67		207,425.67		209,128.67
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		252,415.67		276,425.67		278,128.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.45%		26.56%		25.62%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		36.83		36.83		36.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,124,112.00		1,040,855.00		1,085,598.00
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)		1,124,112.00		1,040,855.00		1,085,598.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		56,205.60		52,042.75		54,279.90
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		69,000.00		69,000.00		69,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		69,000.00		69,000.00		69,000.00
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)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	713,098.00	2.79%	732,981.00	1.85%	746,518.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	7,348.00	2.99%	7,568.00	2.80%	7,780.00
4. Other Local Revenues	8600-8799	22,754.00	0.00%	22,754.00	0.00%	22,754.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(67,355.00)	-33.42%	(44,848.00)	16.54%	(52,265.00)
6. Total (Sum lines A1 thru A5c)		675,845.00	6.30%	718,455.00	0.88%	724,787.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				220,352.00		226,479.00
b. Step & Column Adjustment				7,040.00		9,059.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(913.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	220,352.00	2.78%	226,479.00	4.00%	235,538.00
2. Classified Salaries						
a. Base Salaries				137,390.00		138,764.00
b. Step & Column Adjustment				1,374.00		1,388.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	137,390.00	1.00%	138,764.00	1.00%	140,152.00
3. Employee Benefits	3000-3999	97,198.00	3.23%	100,335.00	12.15%	112,528.00
4. Books and Supplies	4000-4999	23,497.00	-28.31%	16,845.00	2.71%	17,302.00
5. Services and Other Operating Expenditures	5000-5999	201,951.00	1.26%	204,492.00	2.71%	210,034.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,530.00	0.00%	7,530.00	0.00%	7,530.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		687,918.00	0.95%	694,445.00	4.12%	723,084.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,073.00)		24,010.00		1,703.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		445,707.67		433,634.67		457,644.67
2. Ending Fund Balance (Sum lines C and D1)		433,634.67		457,644.67		459,347.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	180,219.00		180,219.00		180,219.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	69,000.00		69,000.00		69,000.00
2. Unassigned/Unappropriated	9790	183,415.67		207,425.67		209,128.67
f. Total Components of Ending Fund Balance		433,634.67		457,644.67		459,347.67
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	69,000.00		69,000.00		69,000.00
c. Unassigned/Unappropriated	9790	183,415.67		207,425.67		209,128.67
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		252,415.67		276,425.67		278,128.67

F. ASSUMPTIONS

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

B1d: reduction in Certificated salaries: Long term substitute cost - B2d: reduction in Certificated, restricted salaries: 1.0 FTE leaving position to be replaced by a 1.0 FTE lower on the certificated salary schedule. B10: I see no adjustments on this line for either unrestricted or restricted amounts.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	21,245.00	0.00%	21,245.00	0.00%	21,245.00
3. Other State Revenues	8300-8599	41,340.00	2.29%	42,287.00	2.71%	43,433.00
4. Other Local Revenues	8600-8799	278,530.00	1.64%	283,102.00	2.66%	290,619.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	67,355.00	-33.42%	44,848.00	16.54%	52,265.00
6. Total (Sum lines A1 thru A5c)		408,470.00	-4.16%	391,482.00	4.11%	407,562.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,514.00		64,196.00
b. Step & Column Adjustment				950.00		2,568.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(42,268.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,514.00	-39.16%	64,196.00	4.00%	66,764.00
2. Classified Salaries						
a. Base Salaries				50,110.00		51,613.00
b. Step & Column Adjustment				1,503.00		1,548.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,110.00	3.00%	51,613.00	3.00%	53,161.00
3. Employee Benefits	3000-3999	63,758.00	-47.80%	33,281.00	5.56%	35,132.00
4. Books and Supplies	4000-4999	31,071.00	-70.93%	9,033.00	2.71%	9,278.00
5. Services and Other Operating Expenditures	5000-5999	81,397.00	-5.85%	76,639.00	2.71%	78,716.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,344.00	7.00%	111,648.00	7.00%	119,463.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		436,194.00	-20.58%	346,410.00	4.65%	362,514.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(27,724.00)		45,072.00		45,048.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,428.27		3,704.27		48,776.27
2. Ending Fund Balance (Sum lines C and D1)		3,704.27		48,776.27		93,824.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,704.27		48,776.27		93,824.27
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,704.27		48,776.27		93,824.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Unrestricted: Adjustment due to reduced services for long term certificated substitute						

NICASIO SCHOOL DISTRICT

2019-20

Second Interim

CRITERIA AND STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	36.00	36.83		
Charter School	0.00	0.00		
Total ADA	36.00	36.83	2.3%	Not Met
1st Subsequent Year (2020-21)				
District Regular	36.00	36.83		
Charter School				
Total ADA	36.00	36.83	2.3%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	36.00	36.83		
Charter School				
Total ADA	36.00	36.83	2.3%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

District has a new enrollment since projections for 1st Interim were made.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	37	39		
Charter School				
Total Enrollment	37	39	5.4%	Not Met
1st Subsequent Year (2020-21)				
District Regular		39		
Charter School	37			
Total Enrollment	37	39	5.4%	Not Met
2nd Subsequent Year (2021-22)				
District Regular				
Charter School	37	39		
Total Enrollment	37	39	5.4%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

District has new enrollment

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	42	43	
Charter School			
Total ADA/Enrollment	42	43	97.7%
Second Prior Year (2017-18)			
District Regular	40	43	
Charter School			
Total ADA/Enrollment	40	43	93.0%
First Prior Year (2018-19)			
District Regular	38		
Charter School	0	41	
Total ADA/Enrollment	38	41	92.7%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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 (2019-20)				
District Regular	37	39		
Charter School	0			
Total ADA/Enrollment	37	39	94.9%	Met
1st Subsequent Year (2020-21)				
District Regular	37	39		
Charter School				
Total ADA/Enrollment	37	39	94.9%	Met
2nd Subsequent Year (2021-22)				
District Regular	37			
Charter School		39		
Total ADA/Enrollment	37	39	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2019-20)	740,751.00	730,666.00	-1.4%	Met
1st Subsequent Year (2020-21)	754,620.00	750,721.00	-0.5%	Met
2nd Subsequent Year (2021-22)	768,766.00	764,467.00	-0.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	325,445.28	626,559.08	51.9%
Second Prior Year (2017-18)	405,874.75	585,996.34	69.3%
First Prior Year (2018-19)	415,292.72	633,896.01	65.5%
	Historical Average Ratio:		62.2%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	57.2% to 67.2%	57.2% to 67.2%	57.2% to 67.2%

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 (2019-20)	454,940.00	687,918.00	66.1%	Met
1st Subsequent Year (2020-21)	465,578.00	694,445.00	67.0%	Met
2nd Subsequent Year (2021-22)	488,218.00	723,084.00	67.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

District will be losing a long term teacher who is much higher on the salary schedule than their replacement.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2019-20)	21,151.00	21,245.00	0.4%	No
1st Subsequent Year (2020-21)	21,151.00	21,245.00	0.4%	No
2nd Subsequent Year (2021-22)	21,151.00	21,245.00	0.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2019-20)	47,058.00	48,688.00	3.5%	No
1st Subsequent Year (2020-21)	48,469.00	49,855.00	2.9%	No
2nd Subsequent Year (2021-22)	49,827.00	51,213.00	2.8%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2019-20)	297,450.00	301,284.00	1.3%	No
1st Subsequent Year (2020-21)	301,047.00	305,856.00	1.6%	No
2nd Subsequent Year (2021-22)	308,813.00	313,373.00	1.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2019-20)	57,916.00	54,568.00	-5.8%	Yes
1st Subsequent Year (2020-21)	31,542.00	25,878.00	-18.0%	Yes
2nd Subsequent Year (2021-22)	32,425.00	26,580.00	-18.0%	Yes

Explanation:
(required if Yes)

Carryover balance budgets reduced to move funding to increased library services and field trips.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2019-20)	278,279.00	283,348.00	1.8%	No
1st Subsequent Year (2020-21)	269,767.00	281,131.00	4.2%	No
2nd Subsequent Year (2021-22)	274,110.00	288,750.00	5.3%	Yes

Explanation:
(required if Yes)

Carryover balance budgets added to services for library and field trip; moved from books and supplies

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	365,659.00	371,217.00	1.5%	Met
1st Subsequent Year (2020-21)	370,667.00	376,956.00	1.7%	Met
2nd Subsequent Year (2021-22)	379,791.00	385,831.00	1.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	336,195.00	337,916.00	0.5%	Met
1st Subsequent Year (2020-21)	301,309.00	307,009.00	1.9%	Met
2nd Subsequent Year (2021-22)	306,535.00	315,330.00	2.9%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	31,417.14	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	22.5%	26.6%	25.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.5%	8.9%	8.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(12,073.00)	687,918.00	1.8%	Met
1st Subsequent Year (2020-21)	24,010.00	694,445.00	N/A	Met
2nd Subsequent Year (2021-22)	1,703.00	723,084.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2019-20)		437,338.94	Met
1st Subsequent Year (2020-21)		506,420.94	Met
2nd Subsequent Year (2021-22)		553,171.94	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 (2019-20)			Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

District does not use the QSS cash balance sheet.

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$69,000 (greater of)	0 to 300
4% or \$69,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	37	37	37

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:

Yes

- Enter the name(s) of the SELPA(s):

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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.

- Expenditures and Other Financing Uses
(Form 011, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
(Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard - by Percent
(Line B3 times Line B4)
- Reserve Standard - by Amount
(\$69,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard
(Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1,124,112.00	1,040,855.00	1,085,598.00
1,124,112.00	1,040,855.00	1,085,598.00
5%	5%	5%
56,205.60	52,042.75	54,279.90
69,000.00	69,000.00	69,000.00
69,000.00	69,000.00	69,000.00

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	69,000.00	69,000.00	69,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	183,415.67	207,425.67	209,128.67
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	252,415.67	276,425.67	278,128.67
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.45%	26.56%	25.62%
District's Reserve Standard (Section 10B, Line 7):	69,000.00	69,000.00	69,000.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 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)

No

- 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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(149,441.00)	(142,355.00)	-4.7%	(7,086.00)	Met
1st Subsequent Year (2020-21)	(157,340.00)	(119,848.00)	-23.8%	(37,492.00)	Not Met
2nd Subsequent Year (2021-22)	(165,462.00)	(127,264.00)	-23.1%	(38,198.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Excess costs have decreased while both State and Federal Mental Health funding revenue has increased, covering more of the counseling contract and reducing the budget for special education and contribution.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District will continue to make payment for it's Early Retirement contract with unrestricted General Fund dollars.

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

First Interim (Form 01CSI, Item S7A)	Second Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

- d. Number of retirees receiving OPEB benefits
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

First Interim (Form 01CSI, Item S7B)	Second Interim
---	----------------

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

3. Self-Insurance Contributions

First Interim (Form 01CSI, Item S7B)	Second Interim
---	----------------

- a. Required contribution (funding) for self-insurance programs
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

- b. Amount contributed (funded) for self-insurance programs
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3.0	4.0	3.0	3.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

--

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	2.7	3.0	3.0	3.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

--

Classified (Non-management) Step and Column Adjustments

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

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) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	0.6	0.6	0.6	0.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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")

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Management/Supervisor/Confidential 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Yes

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

Yes

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

No

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

No

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?

No

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

No

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

No

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.)

No

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

Yes

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	39.03	39.03	36.83	36.83	(2.20)	-6%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	39.03	39.03	36.83	36.83	(2.20)	-6%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.94	0.94	1.07	1.07	0.13	14%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.94	0.94	1.07	1.07	0.13	14%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	39.97	39.97	37.90	37.90	(2.07)	-5%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,124,112.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,245.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	7,530.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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)				7,530.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
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)				1,095,337.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		37.90
B. Expenditures per ADA (Line I.E divided by Line II.A)		28,900.71
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,034,646.05	26,631.82
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)	1,034,646.05	26,631.82
B. Required effort (Line A.2 times 90%)	931,181.45	23,968.64
C. Current year expenditures (Line I.E and Line II.B)	1,095,337.00	28,900.71
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 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

NICASIO SCHOOL DISTRICT

2019-20

Second Interim

SACS Budget Forms

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 29,206.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 645,116.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.53%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	54,674.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,345.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	4,983.32
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	61,002.32
9. Carry-Forward Adjustment (Part IV, Line F)	884.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	61,886.55

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	514,512.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	231,432.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	67,668.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	22,100.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	9,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,500.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	105,023.68
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	951,235.68

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.41%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	6.51%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	61,002.32
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.32%) times Part III, Line B18); zero if negative	884.23
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.32%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	884.23
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	884.23

Approved indirect cost rate: 6.32%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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NICASIO SCHOOL DISTRICT

2019-20

Second Interim

TECHNICAL REVIEW CHECKS

SACS2019ALL Financial Reporting Software - 2019.2.0
3/1/2020 2:59:28 PM

21-65409-0000000

Second Interim
2019-20 Original Budget
Technical Review Checks

Nicasio Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
3/1/2020 2:59:38 PM

21-65409-0000000

Second Interim
2019-20 Board Approved Operating Budget
Technical Review Checks

Nicasio Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
3/1/2020 2:59:15 PM

21-65409-0000000

Second Interim
2019-20 Actuals to Date
Technical Review Checks

Nicasio Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
3/1/2020 3:11:04 PM

21-65409-0000000

Second Interim
2019-20 Projected Totals
Technical Review Checks

Nicasio Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: Nicasio uses an alternative form to track cash flow

Checks Completed.