

# LAGUNA BEACH UNIFIED SCHOOL DISTRICT SECOND INTERIM REPORT

Approval at the March 11, 2021 regular meeting of the Board of Education



## FISCAL YEAR 2020-2021

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# **2020-2021 SECOND INTERIM REPORT**

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## CRITERIA AND STANDARDS FOR REVIEWING SCHOOL DISTRICT INTERIM REPORTS

The **Second Interim Report** provides an opportunity for the second review of the District's budget for 2020-21. Financial projections have been updated to reflect new information received and board action taken since the approval of the first interim report. In addition, projections are provided of revenue and expenditures for the remainder of the year and for two additional fiscal years.

The following narrative is presented in the same sequence as the accompanying **2020-21 Second Interim General Fund Summary – Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance**. Individual summaries of unrestricted and restricted General Fund Revenue and Expenditures are also included.

### **A. REVENUE**

- 1) Property Tax/LCFF – Projected LCFF sources increased by \$80,182 to reflect an adjustment to property taxes. Secured property tax revenue is projected to increase by 4.5% in 2020-21 based on the Orange County Auditor Controller's estimates. Each 1% increase or decrease in property tax revenue generates approximately \$540,000 for Laguna Beach schools. The District continues to monitor the property tax projections and any impact it may have on the operational budget.
  
- 2) Federal Revenue – When compared to the first interim budget, federal revenues are up \$12,693. Increases in allocation for Title I Basic Grants Low-Income and Neglected, Title II Supporting Effective Instruction Local Grants and Title IV Student Support and Academic Achievement Grants were received.

The latest round of federal stimulus that was signed into law on December 27, 2020 provides additional funding for schools nationwide. The federal stimulus includes the Elementary and Secondary School Emergency Relief (ESSER) Fund, which was established with the Coronavirus Aid, Relief and Economic Security (CARES) Act.

Although official numbers for the latest round of ESSER funding have not been released, the estimated amount for Laguna Beach schools is between \$600k and \$800k. For this reason, ESSER funds are not included in the 2020/21 budget but instead, are factored into the multi-year projections.

- 3) Other State Revenue – Downward adjustments in state revenue, netting to \$93,169 were attributed primarily to a shift in multi-year funding for the K-12 Strong Workforce Program. The revised budget defers revenue from one year to the next to allow for ongoing and consistent funding for the various workforce development initiatives. These initiatives which follow a competitive grant process, consist of advancing career counseling, building CTE dual enrollment, enhancing career education pedagogies and heightening work-based learning.
  
- 4) Other Local Revenues – Other local revenues are derived from a variety of sources including bus passes, donations, interest earnings, insurance recoveries, sale of surplus equipment and other miscellaneous revenues. This category increased by \$225,064 of which, nearly one third was attributed to excess employer contributions to the CalSTRS Defined Benefit Supplement Program.

The District is also a member of the California Schools Employee Benefits Association (CSEBA) JPA that provides dental and vision insurance for employees. Recently, the

CSEBA Board voted on a dividend distribution on the dental plan. As a member district, LBUSD is eligible for a \$19,714 dental dividend paid yearly over the next three years.

Other local revenues included kind donations from SchoolPower for the high school's athletics program and also teacher grants designated to address the impact of the pandemic on student learning.

## B. EXPENDITURES

- 1) Certificated Salaries – Expenditures for certificated staff are projected at \$26,140,314 which is an increase of \$163,131 compared to the First Interim. This change is primarily due to salary cost adjustments for 6<sup>th</sup> period assignments and other stipends.

Additionally, the budget is adjusted to include the new substitute rate of pay for certificated staff. Due to the pandemic, certificated assignments have become difficult to fill, which is impacting all local school districts. The temporary increase in the certificated sub rate allows the District to offer a competitive hourly rate that allows for a strategy to increase the likelihood of filling vacancies and be better prepared for potential absences.

- 2) Classified Salaries – Expenditures for classified staff are projected at \$9,379,605 which is a decrease of \$72,419 compared to the First Interim. This change reflects actual staffing levels in classified support and substitute positions. Classified salaries are generally estimated using the prior year level as the base and adjusted for known changes. Sports, band, performing arts and anything extracurricular has been impacted by the pandemic. The budget has been adjusted to reflect lower activity in these programs.
- 3) Employee Benefits – The benefit category increased by \$14,250. The budget was adjusted to reflect the salary adjustments as noted above.
- 4) Books and Supplies – The supply category changed from \$3,767,282 at First Interim to \$3,795,125 at Second Interim, an increase of \$27,843. This increase was primarily due to the purchase of supplies and materials with CARES Act funds to assist with distance learning and safety due to the current circumstances.
- 5) Services and Other Operating Expenditures – In addition to focusing on capital projects, the Facilities, Grounds, and Construction Department has dedicated its efforts in various repairs and routine maintenance projects across the district. An increase of \$209,232 in services and other operating expenditures can be attributed primarily to routine maintenance and repair of HVAC systems and building painting at District properties.
- 6) Capital Outlay – A decrease of \$142,267 in Capital Outlay is due to the shifting of various facility projects and also savings realized from effective procurement methods.
- 7) Other Outgo – No changes at Second Interim.
- 8) Transfer of Indirect/Direct Support Costs – No changes at Second Interim.

## D. OTHER FINANCING SOURCES AND USES

- 1) Interfund Transfers
  - a) Transfers In – No changes at Second Interim.
  - b) Transfers Out – No changes at Second Interim.

## F. FUND BALANCE

Fund balance meets requirements, as it is not less than the sum of its components.

## SUMMARY

### CASH FLOW ANALYSIS

Requirements are met as an analysis indicates that there will not be a negative cash balance at or before the end of the fiscal year.

### MULTI-YEAR COMMITMENTS

There have been no multi-year commitments in the General Fund since budget adoption.

### CONCLUSION

At this time in the fiscal year, the District is in a satisfactory financial condition. It is recommended that, based upon the **Second Interim Report**, the Governing Board approve the following:

1. A "**Positive Certification**" that this District will be able to meet its financial obligations at year-end and two subsequent fiscal years.
2. Revisions to the Operating Budget as outlined in this report.

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**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2020-21 Second Interim Report**

### **General Fund Summary**

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	59,487,432.00	60,314,454.00	35,489,358.00	60,394,636.00	80,182.00	0.1%
2) Federal Revenue		8100-8299	812,512.00	2,139,112.00	1,240,211.03	2,151,805.00	12,693.00	0.6%
3) Other State Revenue		8300-8599	3,874,413.00	4,132,372.00	899,918.94	4,039,203.00	(93,169.00)	-2.3%
4) Other Local Revenue		8600-8799	2,846,468.00	2,628,539.00	1,282,710.42	2,853,603.00	225,064.00	8.6%
5) TOTAL, REVENUES			67,020,825.00	69,214,477.00	38,912,198.39	69,439,247.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	24,209,565.00	25,977,183.00	13,459,200.05	26,140,314.00	(163,131.00)	-0.6%
2) Classified Salaries		2000-2999	9,487,317.00	9,452,024.00	4,249,317.18	9,379,605.00	72,419.00	0.8%
3) Employee Benefits		3000-3999	14,847,143.00	15,142,744.00	6,379,552.28	15,156,994.00	(14,250.00)	-0.1%
4) Books and Supplies		4000-4999	2,013,512.00	3,767,282.00	1,404,064.78	3,795,125.00	(27,843.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	10,370,242.00	12,620,835.00	5,460,313.52	12,830,067.00	(209,232.00)	-1.7%
6) Capital Outlay		6000-6999	2,324,996.00	1,868,092.00	914,485.68	1,725,825.00	142,267.00	7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	383,000.00	393,000.00	96,161.06	393,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(6,683.00)	(1,250.00)	(6,683.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			63,635,775.00	69,214,477.00	31,961,844.55	69,414,247.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,385,050.00	0.00	6,950,353.84	25,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,350,000.00	2,615,000.00	350,000.00	2,615,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,350,000.00)	(2,615,000.00)	(350,000.00)	(2,615,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,035,050.00	(2,615,000.00)	6,600,353.84	(2,590,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,737,953.00	13,762,785.00		13,762,785.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,737,953.00	13,762,785.00		13,762,785.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,737,953.00	13,762,785.00		13,762,785.00		
2) Ending Balance, June 30 (E + F1e)			11,773,003.00	11,147,785.00		11,172,785.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
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			2,662,000.00	2,875,000.00		2,900,000.00		
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	5,746,003.00	4,627,785.00		4,617,785.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,315,000.00	3,595,000.00		3,605,000.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	59,487,432.00	60,314,454.00	35,489,358.00	60,394,636.00	80,182.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	599,591.00	533,931.00	242,748.29	520,219.00	(13,712.00)	-2.6%
4) Other Local Revenue		8600-8799	1,355,749.00	1,117,485.00	400,422.08	1,342,549.00	225,064.00	20.1%
5) TOTAL, REVENUES			61,442,772.00	61,965,870.00	36,132,528.37	62,257,404.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	21,225,651.00	22,748,422.00	11,793,685.93	23,023,085.00	(274,663.00)	-1.2%
2) Classified Salaries		2000-2999	7,013,476.00	6,812,487.00	3,102,932.88	6,731,028.00	81,459.00	1.2%
3) Employee Benefits		3000-3999	10,261,039.00	10,600,382.00	5,462,920.93	10,634,376.00	(33,994.00)	-0.3%
4) Books and Supplies		4000-4999	1,679,446.00	2,238,881.00	814,867.27	2,409,013.00	(170,132.00)	-7.6%
5) Services and Other Operating Expenditures		5000-5999	6,479,862.00	7,714,956.00	2,968,227.42	7,707,931.00	7,025.00	0.1%
6) Capital Outlay		6000-6999	1,274,500.00	1,040,280.00	317,768.82	1,077,702.00	(37,422.00)	-3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	173,000.00	183,000.00	55,141.06	183,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,528.00)	(50,773.00)	(6,640.02)	(60,514.00)	9,741.00	-19.2%
9) TOTAL, EXPENDITURES			48,091,446.00	51,287,635.00	24,508,904.29	51,705,621.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			13,351,326.00	10,678,235.00	11,623,624.08	10,551,783.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,350,000.00	2,615,000.00	350,000.00	2,615,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,966,276.00)	(10,460,875.00)	0.00	(10,334,423.00)	126,452.00	-1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,316,276.00)	(13,075,875.00)	(350,000.00)	(12,949,423.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,035,050.00	(2,397,640.00)	11,273,624.08	(2,397,640.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,075,953.00	10,670,425.00		10,670,425.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,075,953.00	10,670,425.00		10,670,425.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,075,953.00	10,670,425.00		10,670,425.00		
2) Ending Balance, June 30 (E + F1e)			9,111,003.00	8,272,785.00		8,272,785.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
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			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	5,746,003.00	4,627,785.00		4,617,785.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,315,000.00	3,595,000.00		3,605,000.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	812,512.00	2,139,112.00	1,240,211.03	2,151,805.00	12,693.00	0.6%
3) Other State Revenue		8300-8599	3,274,822.00	3,598,441.00	657,170.65	3,518,984.00	(79,457.00)	-2.2%
4) Other Local Revenue		8600-8799	1,490,719.00	1,511,054.00	882,288.34	1,511,054.00	0.00	0.0%
5) TOTAL, REVENUES			5,578,053.00	7,248,607.00	2,779,670.02	7,181,843.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,983,914.00	3,228,761.00	1,665,514.12	3,117,229.00	111,532.00	3.5%
2) Classified Salaries		2000-2999	2,473,841.00	2,639,537.00	1,146,384.30	2,648,577.00	(9,040.00)	-0.3%
3) Employee Benefits		3000-3999	4,586,104.00	4,542,362.00	916,631.35	4,522,618.00	19,744.00	0.4%
4) Books and Supplies		4000-4999	334,066.00	1,528,401.00	589,197.51	1,386,112.00	142,289.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	3,890,380.00	4,905,879.00	2,492,086.10	5,122,136.00	(216,257.00)	-4.4%
6) Capital Outlay		6000-6999	1,050,496.00	827,812.00	596,716.86	648,123.00	179,689.00	21.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	210,000.00	210,000.00	41,020.00	210,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,528.00	44,090.00	5,390.02	53,831.00	(9,741.00)	-22.1%
9) TOTAL, EXPENDITURES			15,544,329.00	17,926,842.00	7,452,940.26	17,708,626.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,966,276.00)	(10,678,235.00)	(4,673,270.24)	(10,526,783.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,966,276.00	10,460,875.00	0.00	10,334,423.00	(126,452.00)	-1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,966,276.00	10,460,875.00	0.00	10,334,423.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(217,360.00)	(4,673,270.24)	(192,360.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,662,000.00	3,092,360.00		3,092,360.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,662,000.00	3,092,360.00		3,092,360.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,662,000.00	3,092,360.00		3,092,360.00		
2) Ending Balance, June 30 (E + F1e)			2,662,000.00	2,875,000.00		2,900,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,662,000.00	2,875,000.00		2,900,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2020-21 Second Interim Report**

# **Components of Ending Fund** **Balance**

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LAGUNA BEACH UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 2020-21  
SECOND INTERIM

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 54 TERMINOLOGY

**COMPONENTS OF ENDING FUND BALANCE**

ENDING FUND BALANCE		\$ 11,172,785
<hr/>		
<u>Nonspendable - (Revolving Cash)</u>	\$ 50,000	
<u>Restricted - (Categorical Programs)</u>		
Routine Restricted Maintenance	2,900,000	
<u>Committed</u>	-	
<u>Assigned</u>	4,617,785	
Potential One-Time Expenditures Including:		
District goals, safely reopening schools, accelerated and extended learning, addressing health and safety, integrated services, litigation costs, due process and COVID-19 exposure.		
<u>Unassigned / Unappropriated</u>		
Reserve for Economic Uncertainties = 5%	3,605,000	
State required reserve for economic uncertainty 3%		
Local requirement under Policy 3101: Financial Reserves 2%		
Fund Balance		<u>\$ 11,172,785</u>

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

General Fund Expenditures	69,414,247		
General Fund Transfers Out to Other Funds	2,615,000		
General Fund Expenditures and Transfers	<u>72,029,247</u>		
<u>Assigned</u>			
Potential Onetime Expenditures Including:	6.4%	4,617,785	
District goals, safely reopening schools, accelerated and extended learning, addressing health and safety, integrated services, litigation costs, due process and COVID-19 exposure.			
<u>Unassigned</u>			
State Minimum Reserve Level	3.0%	2,160,878	
District Minimum Reserve Level	2.0%	1,444,122	
Assigned and Unassigned Balances	<u>11.4%</u>	<u>\$ 8,222,785</u>	

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**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2020-21 Second Interim Report**

# **Cash Flow Worksheet**

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	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
<b>A. BEGINNING CASH</b>			14,002,308.67	11,138,131.82	9,217,817.60	13,795,923.18	8,389,114.44	13,015,254.24	25,256,830.34	19,897,956.07	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		82,230.60	82,230.60	219,911.60	82,230.60	0.00	137,680.00	32,892.24	17,520.60	
	8020-8079		990,722.09	0.00	814,875.46	0.00	10,360,547.95	20,388,758.42	2,297,278.44	0.00	
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8100-8299		0.00	46,727.00	849,800.00	0.00	0.00	229,149.00	114,535.03	8,235.00	
	8300-8599		207,733.14	95,962.00	195,494.23	50,562.41	116,189.00	223,238.42	10,739.74	18,498.00	
	8600-8799		2,772.51	18,755.74	78,322.77	435,661.11	(121,828.76)	444,908.17	424,118.88	235,814.51	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL RECEIPTS</b>			1,283,458.34	243,675.34	2,158,404.06	568,454.12	10,354,908.19	21,423,734.01	2,879,564.33	280,068.11	
<b>C. DISBURSEMENTS</b>											
	1000-1999		260,631.39	628,535.03	2,447,500.82	2,422,606.23	2,462,383.33	0.00	5,237,543.25	2,500,299.00	
	2000-2999		15,258.02	402,603.47	648,442.37	736,098.35	758,250.94	782,795.52	905,868.51	790,074.00	
	3000-3999		439,510.90	617,274.21	832,100.06	1,480,767.55	713,415.43	1,029,216.22	1,267,267.91	760,376.00	
	4000-4999		12,823.78	83,980.63	147,365.86	490,578.52	418,069.92	153,352.23	97,893.84	101,203.00	
	5000-5999		204,326.62	492,698.13	867,466.60	1,078,698.65	985,108.89	1,111,531.13	720,483.50	950,420.00	
	6000-6599		6,885.33	65,888.61	305,816.00	291,527.30	82,463.59	134,579.64	27,325.21	255,624.00	
	7000-7499		12,532.06	12,532.06	22,787.06	22,787.06	10,255.00	9,005.00	5,012.82	28,093.00	
	7600-7629		250,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00	2,100,000.00	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>			1,201,968.10	2,303,512.14	5,271,478.77	6,523,063.66	5,429,947.10	3,320,479.74	8,261,395.04	7,486,089.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199	63,250.89	0.00	0.00	13,250.89	0.00	0.00	0.00	0.00	0.00	
	9200-9299	2,799,535.43	226,889.17	0.00	1,895,839.76	155,519.45	0.00	(84,766.88)	42,081.00	538,667.00	
	9310	442.70	442.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9330	52,024.22	52,024.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	(71,724.89)	(31,206.79)	(48,159.96)	2,149.90	(2,434.08)	(70,116.44)	66,963.51	(3,402.89)	
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL</b>			2,915,253.24	207,631.20	(31,206.79)	1,860,930.69	157,669.35	(2,434.08)	(154,883.32)	109,044.51	535,264.11
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	2,945,271.31	2,943,793.17	(170,729.37)	169,750.40	(390,131.45)	296,387.21	(293,205.15)	86,088.07	247,640.00	
	9610	0.00	0.00	0.00	(6,000,000.00)	0.00	0.00	6,000,000.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	209,505.12	209,505.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL</b>			3,154,776.43	3,153,298.29	(170,729.37)	(5,830,249.60)	(390,131.45)	296,387.21	5,706,794.85	86,088.07	247,640.00
<u>Nonoperating</u>											
	9910										
<b>Suspense Clearing</b>											
<b>TOTAL BALANCE SHEET ITEMS</b>			(239,523.19)	(2,945,667.09)	139,522.58	7,691,180.29	547,800.80	(298,821.29)	(5,861,678.17)	22,956.44	287,624.11
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(2,864,176.85)	(1,920,314.22)	4,578,105.58	(5,406,808.74)	4,626,139.80	12,241,576.10	(5,358,874.27)	(6,918,396.78)	
<b>F. ENDING CASH (A + E)</b>			11,138,131.82	9,217,817.60	13,795,923.18	8,389,114.44	13,015,254.24	25,256,830.34	19,897,956.07	12,979,559.29	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		12,979,559.29	11,774,161.67	25,858,424.13	21,660,228.63				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	144,391.02	6,710.02	6,710.02	123,684.00	148,738.70		1,084,930.00	1,084,930.00
Property Taxes	8020-8079	3,945,956.00	19,011,355.60	1,223,764.93	276,447.11	0.00		59,309,706.00	59,309,706.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	190,497.00	18,539.00	0.00	114,130.00	580,192.97		2,151,805.00	2,151,805.00
Other State Revenue	8300-8599	222,047.88	0.00	0.00	2,673,440.00	225,298.18		4,039,203.00	4,039,203.00
Other Local Revenue	8600-8799	60,053.75	40,218.87	81,436.56	949,377.61	203,991.28		2,853,603.00	2,853,603.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>4,562,945.65</b>	<b>19,076,823.49</b>	<b>1,311,911.51</b>	<b>4,137,078.72</b>	<b>1,158,221.13</b>	<b>0.00</b>	<b>69,439,247.00</b>	<b>69,439,247.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	2,528,612.00	2,484,798.00	2,450,056.00	2,602,269.95	115,079.00		26,140,314.00	26,140,314.00
Classified Salaries	2000-2999	888,470.00	942,270.00	768,771.00	1,094,920.82	645,782.00		9,379,605.00	9,379,605.00
Employee Benefits	3000-3999	1,047,069.00	628,511.00	1,576,343.00	4,095,452.72	669,690.00		15,156,994.00	15,156,994.00
Books and Supplies	4000-4999	205,831.00	74,540.00	236,914.00	1,316,121.22	456,451.00		3,795,125.00	3,795,125.00
Services	5000-5999	1,057,305.00	649,204.00	415,194.00	3,575,600.48	722,030.00		12,830,067.00	12,830,067.00
Capital Outlay	6000-6599	20,916.00	46,723.00	30,756.00	381,196.32	76,124.00		1,725,825.00	1,725,825.00
Other Outgo	7000-7499	21,294.00	1,887.00	29,857.00	145,136.94	65,138.00		386,317.00	386,317.00
Interfund Transfers Out	7600-7629	0.00	165,000.00	0.00	0.00	0.00		2,615,000.00	2,615,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>5,769,497.00</b>	<b>4,992,933.00</b>	<b>5,507,891.00</b>	<b>13,210,698.45</b>	<b>2,750,294.00</b>	<b>0.00</b>	<b>72,029,247.00</b>	<b>72,029,247.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	(50,000.00)		(36,749.11)	
Accounts Receivable	9200-9299	(198.00)	(803.00)	304.00	26,002.93	(1,158,221.14)		1,641,314.29	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	(500.00)		(57.30)	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(25,000.00)		27,024.22	
Other Current Assets	9340	771.73	1,120.97	(2,518.01)	158,556.95	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUBTOTAL</b>		<b>573.73</b>	<b>317.97</b>	<b>(2,214.01)</b>	<b>184,559.88</b>	<b>(1,233,721.14)</b>	<b>0.00</b>	<b>1,631,532.10</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(580.00)	(54.00)	2.00	56,310.43	(2,750,294.00)		194,977.31	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(210,000.00)		(494.88)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUBTOTAL</b>		<b>(580.00)</b>	<b>(54.00)</b>	<b>2.00</b>	<b>56,310.43</b>	<b>(2,960,294.00)</b>	<b>0.00</b>	<b>194,482.43</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>1,153.73</b>	<b>371.97</b>	<b>(2,216.01)</b>	<b>128,249.45</b>	<b>1,726,572.86</b>	<b>0.00</b>	<b>1,437,049.67</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		<b>(1,205,397.62)</b>	<b>14,084,262.46</b>	<b>(4,198,195.50)</b>	<b>(8,945,370.28)</b>	<b>134,499.99</b>	<b>0.00</b>	<b>(1,152,950.33)</b>	<b>(2,590,000.00)</b>
<b>F. ENDING CASH (A + E)</b>									
		<b>11,774,161.67</b>	<b>25,858,424.13</b>	<b>21,660,228.63</b>	<b>12,714,858.35</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								<b>12,849,358.34</b>	



**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2020-21 Second Interim Report**

# **Multi-Year Projections**

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	60,394,636.00	2.64%	61,987,975.00	2.47%	63,521,540.00
2. Federal Revenues	8100-8299	2,151,805.00	-20.46%	1,711,498.00	-44.74%	945,846.00
3. Other State Revenues	8300-8599	4,039,203.00	-2.59%	3,934,593.00	2.40%	4,029,207.00
4. Other Local Revenues	8600-8799	2,853,603.00	-10.08%	2,565,874.00	0.69%	2,583,495.00
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)		69,439,247.00	1.10%	70,199,940.00	1.25%	71,080,088.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				26,140,314.00		26,270,740.00
b. Step & Column Adjustment				557,376.00		634,506.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(426,950.00)		(327,812.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,140,314.00	0.50%	26,270,740.00	1.17%	26,577,434.00
2. Classified Salaries						
a. Base Salaries				9,379,605.00		9,408,981.00
b. Step & Column Adjustment				121,139.00		63,069.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(91,763.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,379,605.00	0.31%	9,408,981.00	0.67%	9,472,050.00
3. Employee Benefits	3000-3999	15,156,994.00	6.21%	16,097,946.00	6.25%	17,104,325.00
4. Books and Supplies	4000-4999	3,795,125.00	-45.09%	2,083,950.00	16.76%	2,433,252.00
5. Services and Other Operating Expenditures	5000-5999	12,830,067.00	-10.53%	11,479,502.00	-4.86%	10,921,236.00
6. Capital Outlay	6000-6999	1,725,825.00	-9.32%	1,564,967.00	1.23%	1,584,189.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	393,000.00	1.31%	398,136.00	1.46%	403,946.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,683.00)	1.48%	(6,782.00)	1.65%	(6,894.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,615,000.00	5.16%	2,750,000.00	-21.82%	2,150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		72,029,247.00	-2.75%	70,047,440.00	0.85%	70,639,538.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,590,000.00)		152,500.00		440,550.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,762,785.00		11,172,785.00		11,325,285.00
2. Ending Fund Balance (Sum lines C and D1)		11,172,785.00		11,325,285.00		11,765,835.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	2,900,000.00		2,815,000.00		2,840,000.00
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	4,617,785.00		4,935,285.00		5,325,835.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,605,000.00		3,525,000.00		3,550,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,172,785.00		11,325,285.00		11,765,835.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,605,000.00		3,525,000.00		3,550,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,605,000.00		3,525,000.00		3,550,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.03%		5.03%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,675.03		2,543.53		2,511.12
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		72,029,247.00		70,047,440.00		70,639,538.00
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)		72,029,247.00		70,047,440.00		70,639,538.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,160,877.41		2,101,423.20		2,119,186.14
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,160,877.41		2,101,423.20		2,119,186.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	60,394,636.00	2.64%	61,987,975.00	2.47%	63,521,540.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	520,219.00	0.80%	524,361.00	-1.62%	515,872.00
4. Other Local Revenues	8600-8799	1,342,549.00	-21.43%	1,054,820.00	1.67%	1,072,441.00
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	(10,334,423.00)	0.21%	(10,356,422.00)	4.59%	(10,832,050.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>51,922,981.00</b>	<b>2.48%</b>	<b>53,210,734.00</b>	<b>2.01%</b>	<b>54,277,803.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				23,023,085.00		23,010,207.00
b. Step & Column Adjustment				469,717.00		536,293.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(482,595.00)		(327,812.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,023,085.00	-0.06%	23,010,207.00	0.91%	23,218,688.00
2. Classified Salaries						
a. Base Salaries				6,731,028.00		6,786,695.00
b. Step & Column Adjustment				105,168.00		47,072.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(49,501.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,731,028.00	0.83%	6,786,695.00	0.69%	6,833,767.00
3. Employee Benefits	3000-3999	10,634,376.00	5.88%	11,259,572.00	6.00%	11,935,658.00
4. Books and Supplies	4000-4999	2,409,013.00	-32.91%	1,616,290.00	26.35%	2,042,224.00
5. Services and Other Operating Expenditures	5000-5999	7,707,931.00	-13.42%	6,673,143.00	1.86%	6,797,361.00
6. Capital Outlay	6000-6999	1,077,702.00	-31.88%	734,134.00	0.75%	739,647.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	183,000.00	1.11%	185,028.00	1.24%	187,322.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(60,514.00)	-30.87%	(41,835.00)	1.38%	(42,414.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,615,000.00	5.16%	2,750,000.00	-21.82%	2,150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
<b>11. Total (Sum lines B1 thru B10)</b>		<b>54,320,621.00</b>	<b>-2.48%</b>	<b>52,973,234.00</b>	<b>1.68%</b>	<b>53,862,253.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(2,397,640.00)		237,500.00		415,550.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,670,425.00		8,272,785.00		8,510,285.00
2. Ending Fund Balance (Sum lines C and D1)		8,272,785.00		8,510,285.00		8,925,835.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,617,785.00		4,935,285.00		5,325,835.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,605,000.00		3,525,000.00		3,550,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,272,785.00		8,510,285.00		8,925,835.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,605,000.00		3,525,000.00		3,550,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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 (Sum lines E1a thru E2c)		3,605,000.00		3,525,000.00		3,550,000.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A1. Projected secured property tax growth, 4.5% FY 20-21, 3.0% FY 21-22, and 2.75% FY 22-23. B1d. Remove .75% one-time off schedule salary pay in FY 21-22. Remove 4.0 FTE temporary teachers hired in FY 20-21 to mitigate distance learning due to COVID-19 pandemic in FY 21-22 and FY 22-23. B2d. Remove .75% one-time off schedule salary pay in FY 21-22. B4-8. Increase non-salary 1.48% FY 21-22 and 1.65% FY 22-23. Remove one-time and carry-over expenditures. B9a. Decrease transfer out to FD 4040 FRRP \$100K annually in FY 21-22 and FY 22-23. Restore transfer out to FD 13 Cafeteria to normal \$250K in FY 21-22 and FY 22-23. Add transfer out to FD 17 \$500K for Community Funded Differential in FY 21-22.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,151,805.00	-20.46%	1,711,498.00	-44.74%	945,846.00
3. Other State Revenues	8300-8599	3,518,984.00	-3.09%	3,410,232.00	3.02%	3,513,335.00
4. Other Local Revenues	8600-8799	1,511,054.00	0.00%	1,511,054.00	0.00%	1,511,054.00
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	10,334,423.00	0.21%	10,356,422.00	4.59%	10,832,050.00
6. Total (Sum lines A1 thru A5c)		17,516,266.00	-3.01%	16,989,206.00	-1.10%	16,802,285.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,117,229.00		3,260,533.00
b. Step & Column Adjustment				87,659.00		98,213.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				55,645.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,117,229.00	4.60%	3,260,533.00	3.01%	3,358,746.00
2. Classified Salaries						
a. Base Salaries				2,648,577.00		2,622,286.00
b. Step & Column Adjustment				15,971.00		15,997.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(42,262.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,648,577.00	-0.99%	2,622,286.00	0.61%	2,638,283.00
3. Employee Benefits	3000-3999	4,522,618.00	6.98%	4,838,374.00	6.83%	5,168,667.00
4. Books and Supplies	4000-4999	1,386,112.00	-66.26%	467,660.00	-16.39%	391,028.00
5. Services and Other Operating Expenditures	5000-5999	5,122,136.00	-6.16%	4,806,359.00	-14.20%	4,123,875.00
6. Capital Outlay	6000-6999	648,123.00	28.19%	830,833.00	1.65%	844,542.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	210,000.00	1.48%	213,108.00	1.65%	216,624.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	53,831.00	-34.88%	35,053.00	1.33%	35,520.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		17,708,626.00	-3.58%	17,074,206.00	-1.74%	16,777,285.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(192,360.00)		(85,000.00)		25,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,092,360.00		2,900,000.00		2,815,000.00
2. Ending Fund Balance (Sum lines C and D1)		2,900,000.00		2,815,000.00		2,840,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	2,900,000.00		2,815,000.00		2,840,000.00
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		2,900,000.00		2,815,000.00		2,840,000.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A2-3. Adjust for CARES act federal and state funding for COVID-19 pandemic in FY 21-22. B1d and B2d. Remove .75% one-time off schedule salary pay. B4-8. Remove one-time projects and carry-over expenditures. Add to non-salary expenditures, 1.48% FY 21-22 and 1.65% FY 22-23.						



**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2020-21 Second Interim Report**

### **Average Daily Attendance**

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,672.44	2,675.03	2,675.03	2,675.03	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,672.44	2,675.03	2,675.03	2,675.03	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	6.36	6.46	6.46	6.46	0.00	0%
b. Special Education-Special Day Class	1.95	1.95	1.95	1.95	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.19	0.19	0.19	0.19	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	8.50	8.60	8.60	8.60	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,680.94	2,683.63	2,683.63	2,683.63	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2020-21 Second Interim Report**

# **Criteria and Standards Review**

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)	District Regular	2,675.03	2,675.03	
	Charter School	0.00	0.00	
	<b>Total ADA</b>	<b>2,675.03</b>	<b>2,675.03</b>	<b>0.0%</b>
1st Subsequent Year (2021-22)	District Regular	2,670.94	2,672.74	
	Charter School			
	<b>Total ADA</b>	<b>2,670.94</b>	<b>2,672.74</b>	<b>0.1%</b>
2nd Subsequent Year (2022-23)	District Regular	2,566.34	2,543.53	
	Charter School			
	<b>Total ADA</b>	<b>2,566.34</b>	<b>2,543.53</b>	<b>-0.9%</b>

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	2,632	2,634		
Charter School				
<b>Total Enrollment</b>	<b>2,632</b>	<b>2,634</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	2,684	2,661		
Charter School				
<b>Total Enrollment</b>	<b>2,684</b>	<b>2,661</b>	<b>-0.9%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	2,644	2,627		
Charter School				
<b>Total Enrollment</b>	<b>2,644</b>	<b>2,627</b>	<b>-0.6%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	2,788	2,929	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,788</b>	<b>2,929</b>	<b>95.2%</b>
Second Prior Year (2018-19)			
District Regular	2,742	2,861	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,742</b>	<b>2,861</b>	<b>95.8%</b>
First Prior Year (2019-20)			
District Regular	2,675	2,788	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,675</b>	<b>2,788</b>	<b>95.9%</b>
Historical Average Ratio:			95.6%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	2,675	2,634		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,675</b>	<b>2,634</b>	<b>101.6%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	2,544	2,661		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,544</b>	<b>2,661</b>	<b>95.6%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	2,511	2,627		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,511</b>	<b>2,627</b>	<b>95.6%</b>	<b>Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

Pursuant to EC Section 43502(b) added by SB98, the 2019-20 reported ADA will be used to calculate the 2020-21 funding.

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	60,314,454.00	60,394,636.00	0.1%	Met
1st Subsequent Year (2021-22)	61,824,615.00	61,987,975.00	0.3%	Met
2nd Subsequent Year (2022-23)	63,359,102.00	63,521,540.00	0.3%	Met

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

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

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

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



**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	34,823,541.24	42,852,322.65	81.3%
Second Prior Year (2018-19)	36,684,660.75	45,820,845.70	80.1%
First Prior Year (2019-20)	36,753,896.31	45,371,382.24	81.0%
Historical Average Ratio:			80.8%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>77.8% to 83.8%</b>	<b>77.8% to 83.8%</b>	<b>77.8% to 83.8%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	40,388,489.00	51,705,621.00	78.1%	Met
1st Subsequent Year (2021-22)	41,056,474.00	50,223,234.00	81.7%	Met
2nd Subsequent Year (2022-23)	41,988,113.00	51,712,253.00	81.2%	Met

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

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

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

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

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

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	2,139,112.00	2,151,805.00	0.6%	No
1st Subsequent Year (2021-22)	950,142.00	1,711,498.00	80.1%	Yes
2nd Subsequent Year (2022-23)	950,142.00	945,846.00	-0.5%	No

**Explanation:**  
(required if Yes)

Add Federal Stimulus CARES Act second round funding, ESSER to FY 21-22.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	4,132,372.00	4,039,203.00	-2.3%	No
1st Subsequent Year (2021-22)	4,000,661.00	3,934,593.00	-1.7%	No
2nd Subsequent Year (2022-23)	4,019,068.00	4,029,207.00	0.3%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	2,628,539.00	2,853,603.00	8.6%	Yes
1st Subsequent Year (2021-22)	2,844,172.00	2,565,874.00	-9.8%	Yes
2nd Subsequent Year (2022-23)	2,862,188.00	2,583,495.00	-9.7%	Yes

**Explanation:**  
(required if Yes)

Add one-time ASCIP Structural Loss claim settlement and CalSTRS Defined Benefit Supplement refund in FY 20-21. Remove one-time School Power and restore Bus Pass in FY 21-22 and FY 22-23.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	3,767,282.00	3,795,125.00	0.7%	No
1st Subsequent Year (2021-22)	2,071,632.00	2,083,950.00	0.6%	No
2nd Subsequent Year (2022-23)	2,484,790.00	2,433,252.00	-2.1%	No

**Explanation:**  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	12,620,835.00	12,830,067.00	1.7%	No
1st Subsequent Year (2021-22)	10,903,328.00	11,479,502.00	5.3%	Yes
2nd Subsequent Year (2022-23)	11,092,521.00	10,921,236.00	-1.5%	No

**Explanation:**  
(required if Yes)

Add Federal Stimulus CARES Act second round funding, ESSER to FY 21-22.

**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	8,900,023.00	9,044,611.00	1.6%	Met
1st Subsequent Year (2021-22)	7,794,975.00	8,211,965.00	5.3%	Not Met
2nd Subsequent Year (2022-23)	7,831,398.00	7,558,548.00	-3.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	16,388,117.00	16,625,192.00	1.4%	Met
1st Subsequent Year (2021-22)	12,974,960.00	13,563,452.00	4.5%	Met
2nd Subsequent Year (2022-23)	13,577,311.00	13,354,488.00	-1.6%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Add Federal Stimulus CARES Act second round funding, ESSER to FY 21-22.

**Explanation:**

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

**Explanation:**

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

Add one-time ASCIP Structural Loss claim settlement and CalSTRS Defined Benefit Supplement refund in FY 20-21. Remove one-time School Power and restore Bus Pass in FY 21-22 and FY 22-23.

- 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	2,037,163.00	3,298,804.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,273,804.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(2,397,640.00)	54,320,621.00	4.4%	Not Met
1st Subsequent Year (2021-22)	237,500.00	52,973,234.00	N/A	Met
2nd Subsequent Year (2022-23)	415,550.00	53,862,253.00	N/A	Met

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

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

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

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

One-time expenditures to mitigate COVID-19 pandemic, special education, projects, and program carry-over.

**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 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	11,172,785.00	Met
1st Subsequent Year (2021-22)	11,325,285.00	Met
2nd Subsequent Year (2022-23)	11,765,835.00	Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	12,714,858.35	Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,675	2,544	2,511
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	72,029,247.00	70,047,440.00	70,639,538.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	72,029,247.00	70,047,440.00	70,639,538.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,160,877.41	2,101,423.20	2,119,186.14
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,160,877.41</b>	<b>2,101,423.20</b>	<b>2,119,186.14</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,605,000.00	3,525,000.00	3,550,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,605,000.00	3,525,000.00	3,550,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.03%	5.03%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,160,877.41</b>	<b>2,101,423.20</b>	<b>2,119,186.14</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(10,460,875.00)	(10,334,423.00)	-1.2%	(126,452.00)	Met
1st Subsequent Year (2021-22)	(10,371,890.00)	(10,356,422.00)	-0.1%	(15,468.00)	Met
2nd Subsequent Year (2022-23)	(10,873,719.00)	(10,832,050.00)	-0.4%	(41,669.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	2,615,000.00	2,615,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	2,750,000.00	2,750,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	2,150,000.00	2,150,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

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

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

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	8	GO Bond 2020 Refunding	Fund 51 Bond Interest & Redemption Fund	16,330,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Premium of Issuance	8	GO Bond 2020 Refunding	Non-cash financial presentation on Audit Report	2,435,022
<b>TOTAL:</b>				18,765,022

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,753,000	738,788	2,445,400	2,496,775
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Premium of Issuance	209,645	304,378	304,378	304,378
<b>Total Annual Payments:</b>	<b>2,962,645</b>	<b>1,043,166</b>	<b>2,749,778</b>	<b>2,801,153</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
----

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

No
----

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	4,544,853.00	4,544,853.00
b. OPEB plan(s) fiduciary net position (if applicable)	3,326,304.00	3,326,304.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,218,549.00	1,218,549.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	280,000.00	264,540.00
1st Subsequent Year (2021-22)	380,000.00	380,000.00
2nd Subsequent Year (2022-23)	280,000.00	280,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	180,000.00	164,540.00
1st Subsequent Year (2021-22)	180,000.00	180,000.00
2nd Subsequent Year (2022-23)	180,000.00	180,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	16	16
1st Subsequent Year (2021-22)	16	16
2nd Subsequent Year (2022-23)	16	16

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

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

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

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

4. Comments:

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**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	163.4	177.2	176.8	176.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

[ ]

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]



Negotiations Not Settled

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

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Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

7. Amount included for any tentative salary schedule increases

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Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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


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

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

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

If Yes, explain the nature of the new costs:


--

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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


Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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


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

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

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

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

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

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

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

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	122.8	123.8	123.6	123.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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

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

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

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

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


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

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

**Classified (Non-management) - Other**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	30.3	31.3	30.0	30.0

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

No
----

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

A3. The District is Community-Funded, therefore declining enrollment is not a loss in LCFF revenue.

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

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**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2020-21 Second Interim Report**

# **Summary of Interfund Activities**

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	2,060.00	0.00	0.00	(6,683.00)				
Other Sources/Uses Detail					0.00	2,615,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	6,683.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,060.00)	0.00	0.00				
Other Sources/Uses Detail					515,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,100,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>2,060.00</b>	<b>(2,060.00)</b>	<b>6,683.00</b>	<b>(6,683.00)</b>	<b>2,615,000.00</b>	<b>2,615,000.00</b>		



**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2020-21 Second Interim Report**

### **Other Funds**

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## LAGUNA BEACH UNIFIED SCHOOL DISTRICT FUND DESCRIPTIONS

**FUND 01 The General Fund** is the chief operating fund for Laguna Beach USD. It is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities.

**FUND 11 The Adult Education Fund** is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs (Education Code Section 52616.4).

**FUND 13 The Cafeteria Fund (Nutrition Services)** is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090-38093). The purpose of the food service program is to provide nutritious meals to the students. The District participates in the National School Lunch Program and the School Breakfast Program. The District serves approximately 500-550 lunches and 200-230 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

**FUND 17 The Special Reserve Fund for Other Than Capital Outlay Projects** is used primarily to provide for the accumulation of moneys for general operating purposes other than for capital outlay (Education Code Section 42840). On May 11, 2004 the Board of Education approved the target of reserving two-thirds of the Community Funded differential (the difference between Revenue Limit funding and Community Funded funding) to be achieved by June 30, 2009. Funds reserved for the Community Funded differential are deposited into this fund.

**FUND 25 The Capital Facilities Fund (Developer Fees)** exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Education Code sections 17620-17626).

**FUND 40 The Special Reserve Fund for Capital Outlay Projects** exists to account for the accumulation of moneys for capital outlay purposes (Education Code Section 42840). This fund is separated into three sub-funds in accordance to with resolutions #01-02, #14-02 and #14-03.

**Sub-fund 4040** exists to account for the **Facility Repair and Replacement Program (FRRP)**.

**Sub-fund 4041** exists to account for the **Vista Aliso property reserve**. The District holds a re-purchase agreement on the property.

**Sub-fund 4042** exists to account for the **Capital Improvement Plan (CIP)** that goes above and beyond prior commitments for repair and replacement needs, but extends to improvements of facilities for program and enrollment growth. A ten-year plan will be developed and revised, at least annually, to prioritize major projects.

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	99,002.00	98,807.00	41,170.00	98,807.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	640.00	383.38	640.00	0.00	0.0%
5) TOTAL, REVENUES			99,302.00	99,447.00	41,553.38	99,447.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	35,700.00	45,000.00	0.00	45,000.00	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	6,775.00	8,543.00	0.00	8,543.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,912.00	30,000.00	73.03	30,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	71,915.00	95,117.00	35,000.00	95,117.00	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	6,683.00	1,250.00	6,683.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,302.00	185,343.00	36,323.03	185,343.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,000.00)	(85,896.00)	5,230.35	(85,896.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,000.00)	(85,896.00)	5,230.35	(85,896.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,000.00	85,896.00		85,896.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,000.00	85,896.00		85,896.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,000.00	85,896.00		85,896.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	131,750.00	79,050.00	6,372.55	168,980.00	89,930.00	113.8%
3) Other State Revenue		8300-8599	7,225.00	4,340.00	569.70	12,200.00	7,860.00	181.1%
4) Other Local Revenue		8600-8799	491,065.00	51,680.00	853.05	11,680.00	(40,000.00)	-77.4%
5) TOTAL, REVENUES			630,040.00	135,070.00	7,795.30	192,860.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	482,475.00	478,615.00	202,548.70	478,673.00	(58.00)	0.0%
3) Employee Benefits		3000-3999	125,670.00	120,527.00	52,132.49	120,541.00	(14.00)	0.0%
4) Books and Supplies		4000-4999	270,795.00	83,360.00	38,527.70	147,562.00	(64,202.00)	-77.0%
5) Services and Other Operating Expenditures		5000-5999	21,230.00	22,523.00	11,452.35	16,039.00	6,484.00	28.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			900,170.00	705,025.00	304,661.24	762,815.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(270,130.00)	(569,955.00)	(296,865.94)	(569,955.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,000.00	515,000.00	350,000.00	515,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	515,000.00	350,000.00	515,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,130.00)	(54,955.00)	53,134.06	(54,955.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,130.00	74,955.00		74,955.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,130.00	74,955.00		74,955.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,130.00	74,955.00		74,955.00		
2) Ending Balance, June 30 (E + F1e)			10,000.00	20,000.00		20,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,295.00	1,295.00		1,295.00		
Stores		9712	8,705.00	12,197.00		12,197.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	6,508.00		6,508.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,731.00	137,210.00	72,798.53	137,210.00	0.00	0.0%
5) TOTAL, REVENUES			93,731.00	137,210.00	72,798.53	137,210.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			93,731.00	137,210.00	72,798.53	137,210.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			93,731.00	137,210.00	72,798.53	137,210.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,702,334.00	18,689,198.00		18,689,198.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,702,334.00	18,689,198.00		18,689,198.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,702,334.00	18,689,198.00		18,689,198.00		
2) Ending Balance, June 30 (E + F1e)			18,796,065.00	18,826,408.00		18,826,408.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	18,796,065.00	18,826,408.00		18,826,408.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	111,586.00	151,727.00	77,656.80	151,727.00	0.00	0.0%
5) TOTAL, REVENUES			111,586.00	151,727.00	77,656.80	151,727.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,648.00	16,250.00	10,080.72	16,250.00	0.00	0.0%
6) Capital Outlay		6000-6999	118,712.00	118,712.00	25,755.00	118,712.00	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			132,360.00	134,962.00	35,835.72	134,962.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,774.00)	16,765.00	41,821.08	16,765.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,774.00)	16,765.00	41,821.08	16,765.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,062.00	125,085.00		125,085.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,062.00	125,085.00		125,085.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,062.00	125,085.00		125,085.00		
2) Ending Balance, June 30 (E + F1e)			10,288.00	141,850.00		141,850.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,288.00	141,850.00		141,850.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,125.00	93,090.00	53,969.50	93,090.00	0.00	0.0%
5) TOTAL, REVENUES			42,125.00	93,090.00	53,969.50	93,090.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	25,000.00	(25,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	15,777.00	104,085.60	140,132.00	(124,355.00)	-788.2%
6) Capital Outlay		6000-6999	2,900,000.00	3,130,914.00	748,422.99	3,268,236.00	(137,322.00)	-4.4%
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			2,900,000.00	3,146,691.00	852,508.59	3,433,368.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,857,875.00)	(3,053,601.00)	(798,539.09)	(3,340,278.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,100,000.00	2,100,000.00	0.00	2,100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,100,000.00	2,100,000.00	0.00	2,100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(757,875.00)	(953,601.00)	(798,539.09)	(1,240,278.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,310,955.00	8,602,151.00		8,602,151.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,310,955.00	8,602,151.00		8,602,151.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,310,955.00	8,602,151.00		8,602,151.00		
2) Ending Balance, June 30 (E + F1e)			7,553,080.00	7,648,550.00		7,361,873.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,553,080.00	7,648,550.00		7,361,873.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



LAGUNA BEACH UNIFIED SCHOOL DISTRICT Special Reserve for Capital Projects - Fund 40		2020-21 Budget			
		Fund 4040 Facilities Repair and Replacement (FRRP)	Fund 4041 Aliso Property Reserve	Fund 4042 Capital Improvement Plan (CIP)	State Reporting Fund 40 (Combining SubFunds 4040, 4041, & 4042)
<b>A REVENUES</b>	<b>Object</b>				
1 LCFF Sources	8010-8099	-	-	-	-
2 Federal Revenue	8100-8299	-	-	-	-
3 Other State Revenue	8300-8599	-	-	-	-
4 Other Local Revenue	8600-8799	30,385	43,540	19,165	93,090
5 TOTAL REVENUES		30,385	43,540	19,165	93,090
<b>B EXPENDITURES</b>					
1 Certificated salaries	1000-1999	-	-	-	-
2 Classified salaries	2000-2999	-	-	-	-
3 Employee Benefits	3000-3999	-	-	-	-
4 Books & Supplies	4000-4999	-	-	25,000	25,000
5 Contracted Services	5000-5999	86,335	-	53,797	140,132
6 Capital Outlay	6000-6999	152,040	-	3,116,196	3,268,236
	7100-7299				
7 Other Outgo	7400-7499	-	-	-	-
8 Indirect Costs	7300-7399	-	-	-	-
9 TOTAL EXPENDITURES		238,375	-	3,194,993	3,433,368
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		(207,990)	43,540	(3,175,828)	(3,340,278)
<b>D</b>					
1 Interfund Transfers					
a) Transfers In	8900-8929	900,000	-	1,200,000	2,100,000
b) Transfers out	7600-7629	-	-	-	-
2 Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3 Contributions	8980-8999	-	-	-	-
TOTAL OTHER FINANCING					
4 SOURCES/USES		900,000	-	1,200,000	2,100,000
<b>E NET INCREASE (DECREASE) IN FUND BALANC</b>		692,010	43,540	(1,975,828)	(1,240,278)
<b>F FUND BALANCE, RESERVES</b>					
1 Beginning Fund Balance					
a) As of July 1 - Unaudited	9791	295,289	5,370,381	2,936,481	8,602,151
b) Audit Adjustments	9793	-	-	-	-
c) As of July 1 - Audited		295,289	5,370,381	2,936,481	8,602,151
d) Other Restatements	9795	-	-	-	-
e) Adjusted Beginning Balance		295,289	5,370,381	2,936,481	8,602,151
2 Ending Balance, June 30		987,299	5,413,921	960,653	7,361,873
Components					
a) Nonspendable					
b) Restricted	9740	-	-	-	-
c) Committed					
FRRP	9760	987,299	-	-	987,299
Aliso Property	9760	-	5,413,921	-	5,413,921
CIP	9760	-	-	960,653	960,653
d) Assigned	9780	-	-	-	-
e) Unassigned/unappropriated					

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**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2020-21 Second Interim Report**

# **Technical Review Checklist**

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Second Interim  
2020-21 Original Budget  
Technical Review Checks

Laguna Beach Unified

Orange 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2020-21 Board Approved Operating Budget  
Technical Review Checks

Laguna Beach Unified

Orange County

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special



Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2020-21 Actuals to Date  
Technical Review Checks

Laguna Beach Unified

Orange County

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### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional  
Materials (Resource 6300). PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the  
affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2020-21 Projected Totals  
Technical Review Checks

Laguna Beach Unified

Orange 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED



## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

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.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.