

2020-21
2nd Interim Report
(period ending January 31, 2021)



Board Meeting of
March 3, 2021

Prepared by:
Janet Penanhoat, Interim Assistant Superintendent,
Business & Fiscal Services and
Mary Crandall Plasencia, Director of Finance

Mission:

Ensure a culturally diverse education for each student in a safe, healthy and supportive environment that prepares students for college and career opportunities.

Vision:

Empowering all children to achieve excellence

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OXNARD SCHOOL DISTRICT

Second Interim Report 2020-2021

Education Code 42130 provides that the district submit a Second Interim Report to the governing board of the district that covers the financial and budgetary status of the district for the period ending January 31.

Education Code 42131(a)(1) further states that “pursuant to the reports required by Section 42130, the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether or not the school district is able to meet its financial obligations for the remainder of the fiscal year, and based on current forecasts, for the subsequent fiscal year.”

In keeping with the provision, the district is providing in the enclosed document the following:

- District Certification of Interim Report (POSITIVE)
- District Enrollment History
- Average Daily Attendance Form
- LCFF Calculator Worksheets
- Actual and Projected Cash Flows
- General Fund Summary
- School District Criteria & Standard Summary Review

OTHER FUNDS

The Other Funds of the district are substantially unchanged from that presented in the 1st Interim Budget.

MULTI-YEAR PROJECTIONS

Beginning on page 118 are the projections for the 2021-22 and 2022-23 fiscal years. The FCMAT LCFF Calculator was used to determine changes to projected revenues. Current ADA projection models were used to determine projected future ADA.

SUMMARY

Budget updates will occur on a regular basis. All projections are based upon information available at this point in time and are subject to change as further information becomes available.

RECOMMENDATION

For purpose of meeting the Second Interim Reporting Guidelines, it is recommended that the Board accept the Second Interim Report as presented and authorize the filing of a Positive Certification with the Ventura County Office of Education.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 03, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Mary Crandall Plasencia Telephone: 805-385-1501 ext. 2455
Title: Director of Finance E-mail: mcrandallplasencia@oxnardsd.org

Criteria and Standards Review Summary

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

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

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

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

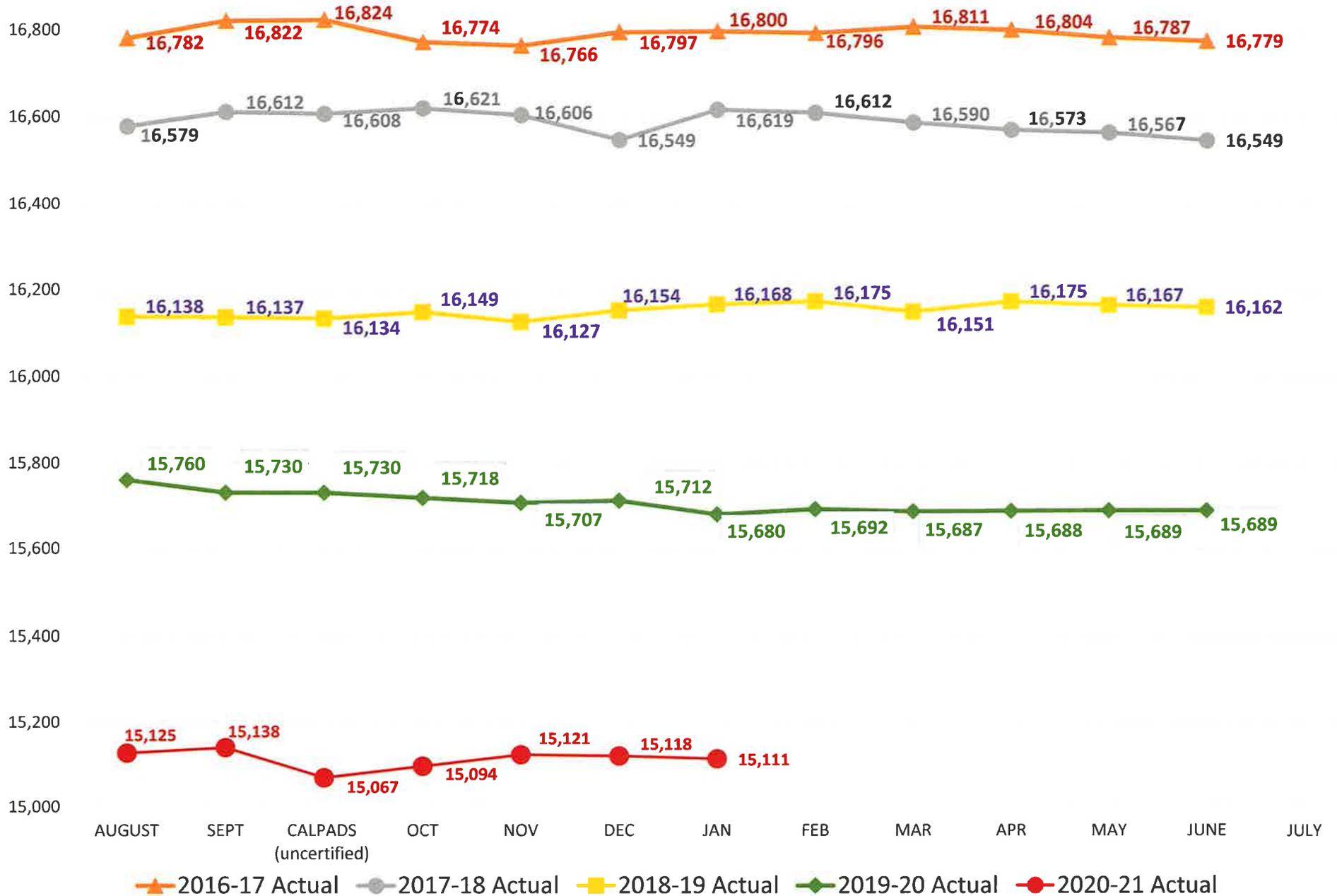
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
		• If yes, will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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Oxnard School District Enrollment History 2016-17 through 2020-21 Actuals



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,194.07	15,194.07	15,194.07	15,194.07	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,194.07	15,194.07	15,194.07	15,194.07	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	47.01	47.01	47.01	47.01	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	6.82	6.82	6.82	6.82	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	53.83	53.83	53.83	53.83	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,247.90	15,247.90	15,247.90	15,247.90	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

LCFF Calculator Universal Assumptions					
Oxnard (72538) - FY20-21 Second Interim					1/31/2021
Summary of Funding					
	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:					
COLA & Augmentation	3.26%	0.00%	3.84%	1.28%	1.61%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%
Base Grant	122,597,954	119,272,691	123,852,827	118,543,687	116,843,717
Grade Span Adjustment	5,497,559	5,223,953	5,426,130	5,163,708	5,092,130
Supplemental Grant	22,163,086	21,844,182	23,332,266	22,348,979	21,807,007
Concentration Grant	20,181,448	20,373,876	22,778,952	21,852,911	20,985,159
Add-ons	1,709,470	1,709,470	1,709,470	1,709,470	1,709,470
Total Target	172,149,517	168,424,172	177,099,645	169,618,755	166,437,483
Transition Components:					
Target	\$ 172,149,517	\$ 168,424,172	\$ 177,099,645	\$ 169,618,755	\$ 166,437,483
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	166,468,682	162,383,607	162,383,607	154,396,528	150,292,794
<i>Remaining Need after Gap (informational only)</i>					
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	\$ 172,149,517	\$ 168,424,172	\$ 177,099,645	\$ 169,618,755	\$ 166,437,483
Components of LCFF By Object Code					
	2019-20	2020-21	2021-22	2022-23	2023-24
8011 - State Aid	\$ 132,366,714	\$ 114,798,494	\$ 137,013,004	\$ 130,342,170	\$ 127,577,102
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	12,816,007	28,261,438	14,722,401	13,912,345	13,496,141
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	26,966,796	25,364,240	25,364,240	25,364,240	25,364,240
8096 - In-Lieu of Property Taxes	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>26,966,796</i>	<i>25,364,240</i>	<i>25,364,240</i>	<i>25,364,240</i>	<i>25,364,240</i>
TOTAL FUNDING	\$ 172,149,517	\$ 168,424,172	\$ 177,099,645	\$ 169,618,755	\$ 166,437,483
Basic Aid Status					
	<i>Non-Basic Aid</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 172,149,517	\$ 168,424,172	\$ 177,099,645	\$ 169,618,755	\$ 166,437,483
EPA Details					
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 12,816,007	\$ 28,261,438	\$ 14,722,401	\$ 13,912,345	\$ 13,496,141
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	12,816,007	28,261,438	14,722,401	13,912,345	13,496,141
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	193,448	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-

LCFF Calculator Universal Assumptions					
Oxnard (72538) - FY20-21 Second Interim					1/31/2021
Summary of Student Population					
	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population					
Enrollment	15,727	15,147	14,815	14,352	14,206
COE Enrollment	54	60	60	60	60
<i>Total Enrollment</i>	<i>15,781</i>	<i>15,207</i>	<i>14,875</i>	<i>14,412</i>	<i>14,266</i>
Unduplicated Pupil Count	14,078	13,904	13,327	12,879	12,658
COE Unduplicated Pupil Count	26	27	27	27	27
<i>Total Unduplicated Pupil Count</i>	<i>14,104</i>	<i>13,931</i>	<i>13,354</i>	<i>12,906</i>	<i>12,685</i>
Rolling %, Supplemental Grant	86.5100%	87.7300%	90.2400%	90.3300%	89.4200%
Rolling %, Concentration Grant	86.5100%	87.7300%	90.2400%	90.3300%	89.4200%
FUNDED ADA					
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	6,863.37	6,521.79	6,521.79	6,132.67	5,948.75
Grades 4-6	5,230.36	5,186.73	5,186.73	4,908.84	4,762.04
Grades 7-8	3,583.27	3,539.38	3,539.38	3,367.42	3,267.08
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	15,677.00	15,247.90	15,247.90	14,408.93	13,977.87
Necessary Small School ADA	<i>Current year</i>				
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	15677.00	15247.90	15247.90	14408.93	13977.87
ACTUAL ADA (Current Year Only)					
Grades TK-3	6,521.79	6,521.79	6,132.67	5,948.75	5,851.35
Grades 4-6	5,186.73	5,186.73	4,908.84	4,762.04	4,701.65
Grades 7-8	3,539.38	3,539.38	3,367.42	3,267.08	3,248.76
Grades 9-12	-	-	-	-	-
Total Actual ADA	15,247.90	15,247.90	14,408.93	13,977.87	13,801.76
Funded Difference (Funded ADA less Actual ADA)	429.10	-	838.97	431.06	176.11
LCAP Percentage to Increase or Improve Services					
	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concen \$	42,344,534 \$	42,218,058 \$	46,111,218 \$	44,201,890 \$	42,792,166
Current year Percentage to Increase or Improve S	33.06%	33.91%	35.67%	35.73%	35.09%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Oxnard (72538) - FY20-21 Second Interim

1/31/21

		2019-20	2020-21	2021-22	2022-23	2023-24			
Estimated Property Taxes (with RDA)	C-1	A-6	26,966,796	25,364,240	25,364,240	25,364,240	25,364,240		
Less In-Lieu transfer		\$	-	\$	-	\$	-	\$	-
Total Local Revenue		\$	26,966,796	\$	25,364,240	\$	25,364,240	\$	25,364,240
Statewide 90th percentile rate		---	---	---	---	---	---		

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

		2019-20	2020-21	2021-22	2022-23	2023-24
Floor Adjustments	H-10	-	-	-	-	-
Miscellaneous Adjustments	H-2	-	-	-	-	-
Minimum State Aid Adjustments	J-5	-	-	-	-	-
Funded Based on Target Formula	True/False	TRUE	TRUE	TRUE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

		2019-20	2020-21	2021-22	2022-23	2023-24
District Enrollment	A-1 / A-3	15,727	15,147	14,815	14,352	14,206
COE Enrollment	A-2 / A-4	54	60	60	60	60
Total Enrollment		15,781	15,207	14,875	14,412	14,266
District Unduplicated Pupil Count	B-1 / B-3	14,078	13,904	13,327	12,879	12,658
COE Unduplicated Pupil Count	B-2 / B-4	26	27	27	27	27
Total Unduplicated Pupil Count		14,104	13,931	13,354	12,906	12,685
		<i>3-yr rolling percentage</i>				
Single Year Unduplicated Pupil Percentage		89.37%	91.61%	89.77%	89.55%	88.92%
Unduplicated Pupil Percentage (%)		86.51%	87.73%	90.24%	90.33%	89.42%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Oxnard (72538) - FY20-21 Second Interim

1/31/21

		2019-20	2020-21	2021-22	2022-23	2023-24	
AVERAGE DAILY ATTENDANCE (ADA)							
Enter ADA. Calculator will use greater of total current or prior year ADA.							
Enter ADA by grade span.							
ADA	ADA to use:	2019-20	2020-21	2021-22	2022-23	2023-24	
CURRENT YEAR ADA:							
Grades TK-3	P-2	B-1	6,512.97	6,512.97	6,123.85	5939.93	5842.53
Grades 4-6	(Annual for Special	B-2	5,166.20	5,166.20	4,888.31	4,741.51	4,681.12
Grades 7-8	Day Class	B-3	3,504.47	3,504.47	3,332.51	3,232.17	3,213.85
Grades 9-12	extended year)	B-4	-	-	-	-	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:							
Grades TK-3	Annual	E-1	-	-	-	-	-
Grades 4-6		E-2	-	-	-	-	-
Grades 7-8		E-3	10.43	10.43	10.43	10.43	10.43
Grades 9-12		E-4	-	-	-	-	-
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)							
DISTRICT TOTAL			15,194.07	15,194.07	14,355.10	13,924.04	13,747.93
County operated (Community School, Special Ed):							
Grades TK-3	P-2 / Annual	E-6 & E-11	8.82	8.82	8.82	8.82	8.82
Grades 4-6		E-7 & E-12	20.53	20.53	20.53	20.53	20.53
Grades 7-8		E-8 & E-13	24.48	24.48	24.48	24.48	24.48
Grades 9-12		E-9 & E-14	-	-	-	-	-
COUNTY TOTAL			53.83	53.83	53.83	53.83	53.83
RATIO: District ADA to Enrollment			96.61%	100.31%	96.90%	97.02%	96.78%
RATIO: County ADA to Enrollment			99.69%	89.72%	89.72%	89.72%	89.72%
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT							
ADA transfer: Student from District to Charter (cross fiscal year)		2019-20	2020-21	2021-22	2022-23	2023-24	
Grades TK-3		A-6	-	-	-	-	
Grades 4-6		A-7	-	-	-	-	
Grades 7-8		A-8	-	-	-	-	
Grades 9-12		A-9	-	-	-	-	
ADA transfer: Student from Charter to District (cross fiscal year)							
Grades TK-3		A-11	-	-	-	-	
Grades 4-6		A-12	-	-	-	-	
Grades 7-8		A-13	-	-	-	-	
Grades 9-12		A-14	-	-	-	-	
Difference (if diff. < 0, no adj. to PY ADA)			-	-	-	-	

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Oxnard (72538) - FY20-21 Second Interim

1/31/21

	2019-20	2020-21	2021-22	2022-23	2023-24
LCFF ADA					
ADA Guarantee - Prior Year	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grades TK-3	6,854.55	6,512.97	6,512.97	6,123.85	5,939.93
Grades 4-6	5,209.83	5,166.20	5,166.20	4,888.31	4,741.51
Grades 7-8	3,548.36	3,504.47	3,504.47	3,332.51	3,232.17
Grades 9-12	-	-	-	-	-
LCFF Subtotal	15,612.74	15,183.64	15,183.64	14,344.67	13,913.61
NSS	-	-	-	-	-
Combined Subtotal	15,612.74	15,183.64	15,183.64	14,344.67	13,913.61
ADA Guarantee - Current Year					
Grades TK-3	6,512.97	6,512.97	6,123.85	5,939.93	5,842.53
Grades 4-6	5,166.20	5,166.20	4,888.31	4,741.51	4,681.12
Grades 7-8	3,504.47	3,504.47	3,332.51	3,232.17	3,213.85
Grades 9-12	-	-	-	-	-
LCFF Subtotal	15,183.64	15,183.64	14,344.67	13,913.61	13,737.50
NSS	-	-	-	-	-
Combined Subtotal	15,183.64	15,183.64	14,344.67	13,913.61	13,737.50
Change in LCFF ADA (excludes NSS ADA)	(429.10) Decline	- No Change	(838.97) Decline	(431.06) Decline	(176.11) Decline
Funded LCFF ADA					
Grades TK-3	6,854.55	6,512.97	6,512.97	6,123.85	5,939.93
Grades 4-6	5,209.83	5,166.20	5,166.20	4,888.31	4,741.51
Grades 7-8	3,548.36	3,504.47	3,504.47	3,332.51	3,232.17
Grades 9-12	-	-	-	-	-
Subtotal	15,612.74	15,183.64	15,183.64	14,344.67	13,913.61
	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated					
Grades TK-3	8.82	8.82	8.82	8.82	8.82
Grades 4-6	20.53	20.53	20.53	20.53	20.53
Grades 7-8	34.91	34.91	34.91	34.91	34.91
Grades 9-12	-	-	-	-	-
Subtotal	64.26	64.26	64.26	64.26	64.26
Combined Total					
Grades TK-3	6,863.37	6,521.79	6,521.79	6,132.67	5,948.75
Grades 4-6	5,230.36	5,186.73	5,186.73	4,908.84	4,762.04
Grades 7-8	3,583.27	3,539.38	3,539.38	3,367.42	3,267.08
Grades 9-12	-	-	-	-	-
Total	15,677.00	15,247.90	15,247.90	14,408.93	13,977.87

**LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant**

	2013-14	2019-20	2020-21	2021-22	2022-23	2023-24
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		42,344,534	42,218,058	46,111,218	44,201,890	42,792,166
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils						
3. Difference [1] less [2]						
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate						
<i>GAP funding rate</i>						
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]<0 then [1]) (for LCAP entry)</i>		42,344,534	42,218,058	46,111,218	44,201,890	42,792,166
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>		128,095,513	124,496,644	129,278,957	123,707,395	121,935,847
<i>LCFF Phase-In Entitlement</i>		172,149,517	168,424,172	177,099,645	169,618,755	166,437,483
7/8. Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>		33.06%	33.91%	35.67%	35.73%	35.09%

**percentage by which services for unduplicated students must be increased or improved over services provided for
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration*

SUE SERVICES

	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 42,344,534	\$ 42,218,058	\$ 46,111,218	\$ 44,201,890	\$ 42,792,166
Current year Percentage to Increase or Improve Services	33.06%	33.91%	35.67%	35.73%	35.09%

2020-21 Estimated Cash Flow Report as of January 31, 2021 - 2nd Interim Budget

	Actual July	Actual August	Actual Sept	Actual October	Actual November	Actual December	Actual January	Estimated February	Estimated March	Estimated April	Estimated May	Estimated June	Total	2nd Interim Budget	Estimated Accrual
Beg Cash Balance	\$10,109,870	\$26,842,973	\$16,999,635	\$41,983,148	\$38,733,953	\$34,282,411	\$49,820,018	\$49,182,490	\$38,249,714	\$32,683,274	\$29,028,972	\$13,203,181			
Revenue:															
State Apportionment*	\$ 5,806,298	\$ 5,806,298	\$ 10,451,337	\$ 10,451,337	\$ 10,451,337	\$ 10,451,337	\$ 10,451,337	\$ 4,774,589	\$ 1,828,566	\$ 1,828,566	\$ 1,828,566	\$ -	\$ 74,129,568	\$ 114,798,494	\$ 40,668,926
EPA	\$ -	\$ -	\$ 7,264,190	\$ -	\$ -	\$ 7,264,190	\$ -	\$ -	\$ 7,264,190	\$ -	\$ -	\$ 6,468,868	\$ 28,261,438	\$ 28,261,438	\$ -
Property Tax	\$ 297,953	\$ 7,997	\$ 94,169	\$ -	\$ 927,743	\$ 13,913,335	\$ 1,639,264	\$ 202,794	\$ 159,944	\$ 9,255,514	\$ 242,938	\$ (1,377,410)	\$ 25,364,240	\$ 25,364,240	\$ -
Apportionment Transfers	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ (1,000,000)	\$ -
Federal	\$ 120,922	\$ 795,131	\$ 17,851,873	\$ 608,529	\$ 12,680	\$ 791,733	\$ 741,912	\$ -	\$ 826,903	\$ 563,387	\$ -	\$ 13,299,652	\$ 35,612,722	\$ 35,612,722	\$ -
Other State	\$ 18,638	\$ 18,638	\$ 2,891,263	\$ 185,518	\$ (265,909)	\$ 799,245	\$ 2,121,782	\$ 62,878	\$ 832,473	\$ 1,102,890	\$ 63,054	\$ 2,234,628	\$ 10,065,098	\$ 10,065,098	\$ -
Local	\$ 2,247,413	\$ 494,764	\$ 885,785	\$ 1,195,622	\$ 848,419	\$ 846,149	\$ 888,764	\$ 511,271	\$ 514,868	\$ 630,246	\$ 591,065	\$ 882,378	\$ 10,536,743	\$ 10,536,743	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 8,491,224	\$ 7,122,827	\$ 39,438,617	\$ 11,441,005	\$ 11,974,271	\$ 34,065,988	\$ 15,843,059	\$ 5,551,532	\$ 11,426,943	\$ 13,380,603	\$ 2,725,623	\$ 21,508,117	\$ 182,969,809	\$ 223,638,735	\$ 40,668,926
Expenditures:															
Certificated Salaries	\$ 154,640	\$ 7,614,949	\$ 7,619,931	\$ 7,476,973	\$ 7,577,290	\$ 7,494,645	\$ 7,659,462	\$ 7,429,707	\$ 7,529,707	\$ 7,529,707	\$ 7,709,873	\$ 11,886,650	\$ 87,683,535	\$ 87,683,535	\$ -
Classified Salaries	\$ 1,068,007	\$ 2,450,289	\$ 2,474,248	\$ 2,382,949	\$ 2,391,040	\$ 2,395,349	\$ 2,319,864	\$ 2,539,337	\$ 2,522,647	\$ 2,436,002	\$ 2,422,647	\$ 3,244,859	\$ 28,647,238	\$ 28,647,238	\$ -
Benefits	\$ 594,846	\$ 3,829,684	\$ 3,859,290	\$ 3,780,446	\$ 3,795,979	\$ 4,364,492	\$ 3,778,412	\$ 4,003,296	\$ 4,040,869	\$ 4,020,869	\$ 4,010,869	\$ 4,420,429	\$ 44,499,479	\$ 44,499,479	\$ -
Books & Supplies	\$ 49,031	\$ 204,070	\$ 308,997	\$ 1,610,988	\$ 897,829	\$ 3,796,759	\$ 1,049,046	\$ 682,595	\$ 790,033	\$ 1,460,586	\$ 1,507,348	\$ 13,445,320	\$ 25,802,602	\$ 25,802,602	\$ -
Services & Operating	\$ 222,746	\$ 1,881,202	\$ 888,101	\$ 2,556,607	\$ 1,743,407	\$ 1,585,360	\$ 2,241,958	\$ 2,408,643	\$ 2,410,540	\$ 2,572,081	\$ 3,035,539	\$ 9,465,864	\$ 31,012,049	\$ 31,012,049	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 105,272	\$ 411,677	\$ 89,190	\$ -	\$ 56,892	\$ 63,568	\$ 280,836	\$ 1,007,435	\$ 1,007,435	\$ 1,007,435	\$ -
Other Outgo	\$ 233,074	\$ 29,566	\$ 53,219	\$ 53,219	\$ 53,219	\$ 53,219	\$ 279,257	\$ 46,030	\$ 324,986	\$ 86,769	\$ 426,769	\$ 601,045	\$ 2,240,373	\$ 2,240,373	\$ -
Total Expenses	\$ 2,322,344	\$ 16,009,761	\$ 15,203,787	\$ 17,861,182	\$ 16,564,036	\$ 20,101,501	\$ 17,417,189	\$ 17,109,608	\$ 17,618,783	\$ 18,162,906	\$ 19,176,614	\$ 43,345,002	\$ 220,892,711	\$ 220,892,711	\$ -
Net Monthly	\$ 6,168,880	\$ (8,886,934)	\$ 24,234,830	\$ (6,420,177)	\$ (4,589,765)	\$ 13,964,487	\$ (1,574,130)	\$ (11,558,076)	\$ (6,191,839)	\$ (4,782,303)	\$ (16,450,991)	\$ (21,836,886)			
Prior Year Transactions:															
PY Audit Adjustment															
Accounts Receivable	\$ 21,147,391	\$ 220,760	\$ 1,441,474	\$ 3,122,514	\$ (103,894)	\$ 62,042	\$ 12,280	\$ -	\$ -	\$ 502,900	\$ (10,200)	\$ 1,120,500	\$ 27,515,766	\$ -	\$ -
Accounts Payable*	\$ 10,583,169	\$ 1,177,164	\$ 692,791	\$ (48,468)	\$ (242,117)	\$ (1,511,078)	\$ (924,322)	\$ (625,300)	\$ (625,400)	\$ (625,100)	\$ (635,400)	\$ (15,575,400)	\$ (8,359,461)	\$ -	\$ -
Net Prior Year	\$ 10,564,222	\$ (956,405)	\$ 748,683	\$ 3,170,982	\$ 138,222	\$ 1,573,120	\$ 936,602	\$ 625,300	\$ 625,400	\$ 1,128,000	\$ 625,200	\$ 16,695,900	\$ 35,875,227	\$ -	\$ -
Net Monthly Increase/(Decrease)*	\$ 16,733,102	\$ (9,843,338)	\$ 24,983,513	\$ (3,249,195)	\$ (4,451,542)	\$ 15,537,607	\$ (637,528)	\$ (10,932,776)	\$ (5,566,439)	\$ (3,654,303)	\$ (15,825,791)	\$ (5,140,986)			
Tran Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Ending Cash	\$26,842,973	\$16,999,635	\$41,983,148	\$38,733,953	\$34,282,411	\$49,820,018	\$49,182,490	\$38,249,714	\$32,683,274	\$29,028,972	\$13,203,181	\$8,062,195			

*Plan to borrow \$20m cash from other Funds in June; estimated repayment within 120 days, upon receipt of deferred apportionment.

**2020-21 General Fund Balance Summary Comparison
Explanation of Changes from 1st Interim Budget**

Object	1st Interim	2nd Interim	Difference	Explanation
--------	-------------	-------------	------------	-------------

Revenue:

8010-8099	\$ 166,360,970	\$ 167,424,172	\$ 1,063,202	Increase due to higher actual Unduplicated Pupil Percentage.
8100-8299	\$ 35,586,780	\$ 35,612,722	\$ 25,942	Increase in Federal grant award amounts.
8300-8599	\$ 10,065,098	\$ 10,065,098	\$ -	
8600-8799	\$ 10,524,051	\$ 10,536,743	\$ 12,692	Increases in Local revenues such as APCD grant.

Expenditures:

1000-1999	\$ 87,879,259	\$ 87,683,535	\$ (195,724)	Decrease due to unfilled vacancies.
2000-2999	\$ 29,127,852	\$ 28,647,238	\$ (480,614)	Decrease due to unfilled vacancies.
3000-3999	\$ 44,795,324	\$ 44,499,479	\$ (295,845)	Decrease due to unfilled vacancies.
4000-4999	\$ 26,497,805	\$ 25,802,602	\$ (695,203)	Budget shifts from Supplies to Services.
5000-5999	\$ 29,333,933	\$ 31,012,049	\$ 1,678,116	Budget shifts from Supplies to Services, and increase in COVID-related expenditures.
6000-6999	\$ 918,035	\$ 1,007,435	\$ 89,400	Increase in COVID-related expenditures.
7100-7499	\$ 2,685,017	\$ 2,685,017	\$ -	
7300-7399	\$ (447,269)	\$ (444,644)	\$ 2,625	Increase in Indirect Costs due to increase in budgeted expenditures.
7600-7629	\$ -	\$ 1,000,000	\$ 1,000,000	One-time additional contribution to Deferred Maintenance Fund
8980-8999	\$ (37,863,259)	\$ (37,863,259)	\$ -	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	153,410,469.00	166,360,970.00	94,278,121.51	167,424,172.00	1,063,202.00	0.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,245,853.00	3,221,945.00	1,367,638.62	3,221,945.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,161,722.00	3,544,979.00	2,650,613.12	3,544,979.00	0.00	0.0%
5) TOTAL, REVENUES			159,818,044.00	173,127,894.00	98,296,373.25	174,191,096.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	58,152,841.00	67,083,190.00	34,715,695.55	67,063,341.00	19,849.00	0.0%
2) Classified Salaries		2000-2999	15,919,478.00	16,864,322.00	8,820,636.92	16,693,604.00	170,718.00	1.0%
3) Employee Benefits		3000-3999	29,359,758.00	33,127,134.00	17,645,734.91	32,916,608.00	210,526.00	0.6%
4) Books and Supplies		4000-4999	7,152,425.00	6,458,396.00	592,893.74	6,630,176.00	(171,780.00)	-2.7%
5) Services and Other Operating Expenditures		5000-5999	14,950,985.00	13,038,845.00	5,657,005.24	13,342,917.00	(304,072.00)	-2.3%
6) Capital Outlay		6000-6999	26,250.00	132,908.00	121,213.65	132,908.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	955,017.00	955,017.00	754,773.78	955,017.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,783,440.00)	(1,992,365.00)	0.00	(1,939,740.00)	(52,625.00)	2.6%
9) TOTAL, EXPENDITURES			124,733,314.00	135,667,447.00	68,307,953.79	135,794,831.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,084,730.00	37,460,447.00	29,988,419.46	38,396,265.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	654,729.00	0.00	0.00	1,000,000.00	(1,000,000.00)	New
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	(36,925,709.00)	(37,863,259.00)	0.00	(37,863,259.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,580,438.00)	(37,863,259.00)	0.00	(38,863,259.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,495,708.00)	(402,812.00)	29,988,419.46	(466,994.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,165,228.87	15,165,228.00		15,165,228.00	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)			15,165,228.87	15,165,228.00		15,165,228.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,165,228.87	15,165,228.00		15,165,228.00		
2) Ending Balance, June 30 (E + F1e)			12,669,520.87	14,762,416.00		14,698,234.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	150,000.00	7,488,850.00		6,928,850.00		
Bus replacement	0000	9780	150,000.00					
Bus replacement	0000	9780		150,000.00				
Textbook set-aside	0000	9780		2,000,000.00				
1x funds building maintenance	0000	9780		1,542,000.00				
COVID reserve economic uncertainty	0000	9780		3,796,850.00				
Bus replacement	0000	9780				150,000.00		
Textbook set-aside	0000	9780				2,000,000.00		
1x funds building maintenance	0000	9780				1,542,000.00		
COVID reserve economic uncertainty	0000	9780				3,236,850.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,756,915.00	6,623,699.00		6,656,782.00		
Unassigned/Unappropriated Amount		9790	6,642,605.87	529,867.00		992,602.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	111,315,099.00	113,735,292.00	63,869,281.00	114,798,494.00	1,063,202.00	0.9%
Education Protection Account State Aid - Current Year		8012	18,505,551.00	28,261,438.00	14,528,380.00	28,261,438.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	161,196.00	83,647.43	161,196.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6,793.00	6,612.00	7,106.33	6,612.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	22,892,313.00	23,752,179.00	13,492,380.97	23,752,179.00	0.00	0.0%
Unsecured Roll Taxes		8042	524,000.00	516,193.00	512,265.80	516,193.00	0.00	0.0%
Prior Years' Taxes		8043	71,457.00	82,039.00	102,899.98	82,039.00	0.00	0.0%
Supplemental Taxes		8044	551,241.00	623,263.00	506,233.93	623,263.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	544,015.00	222,758.00	1,194,561.60	222,758.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	981,364.47	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			154,410,469.00	167,360,970.00	95,278,121.51	168,424,172.00	1,063,202.00	0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			153,410,469.00	166,360,970.00	94,278,121.51	167,424,172.00	1,063,202.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	501,503.00	488,945.00	488,945.00	488,945.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,404,350.00	2,393,000.00	726,723.62	2,393,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	340,000.00	340,000.00	151,970.00	340,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,245,853.00	3,221,945.00	1,367,638.62	3,221,945.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	2,286.00	2,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	152,000.00	152,000.00	140,781.49	152,000.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	99,820.87	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,557,722.00	2,940,979.00	2,407,724.76	2,940,979.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,161,722.00	3,544,979.00	2,650,613.12	3,544,979.00	0.00	0.0%
TOTAL, REVENUES			159,818,044.00	173,127,894.00	98,296,373.25	174,191,096.00	1,063,202.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	46,990,778.00	56,839,836.00	29,569,783.30	56,634,347.00	205,489.00	0.4%
Certificated Pupil Support Salaries		1200	5,643,820.00	4,772,734.00	2,130,038.02	4,982,143.00	(209,409.00)	-4.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,518,243.00	5,470,620.00	3,015,874.23	5,446,851.00	23,769.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			58,152,841.00	67,083,190.00	34,715,695.55	67,063,341.00	19,849.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,018,304.00	1,302,879.00	511,451.47	1,432,621.00	(129,742.00)	-10.0%
Classified Support Salaries		2200	4,425,546.00	4,816,061.00	2,620,885.15	4,756,067.00	59,994.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	1,324,249.00	1,373,909.00	751,516.87	1,290,225.00	83,684.00	6.1%
Clerical, Technical and Office Salaries		2400	6,476,246.00	6,560,825.00	3,606,036.38	6,513,912.00	46,913.00	0.7%
Other Classified Salaries		2900	2,675,133.00	2,810,648.00	1,330,747.05	2,700,779.00	109,869.00	3.9%
TOTAL, CLASSIFIED SALARIES			15,919,478.00	16,864,322.00	8,820,636.92	16,693,604.00	170,718.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,821,943.00	10,444,171.00	5,387,092.31	10,441,229.00	2,942.00	0.0%
PERS		3201-3202	3,710,046.00	3,894,460.00	2,038,799.46	3,834,046.00	60,414.00	1.6%
OASDI/Medicare/Alternative		3301-3302	2,185,659.00	2,288,316.00	1,192,905.02	2,269,994.00	18,322.00	0.8%
Health and Welfare Benefits		3401-3402	11,136,346.00	10,914,683.00	6,519,022.46	10,844,730.00	69,953.00	0.6%
Unemployment Insurance		3501-3502	38,422.00	40,147.00	20,981.30	40,134.00	13.00	0.0%
Workers' Compensation		3601-3602	1,582,985.00	1,674,571.00	867,586.78	1,667,292.00	7,279.00	0.4%
OPEB, Allocated		3701-3702	70,314.00	3,047,270.00	1,615,558.22	2,996,614.00	50,656.00	1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	814,043.00	823,516.00	3,789.36	822,569.00	947.00	0.1%
TOTAL, EMPLOYEE BENEFITS			29,359,758.00	33,127,134.00	17,645,734.91	32,916,608.00	210,526.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,600,000.00	1,000,000.00	73,513.91	1,000,000.00	0.00	0.0%
Books and Other Reference Materials		4200	28,000.00	137,145.00	4,429.29	142,706.00	(5,561.00)	-4.1%
Materials and Supplies		4300	5,034,860.00	4,741,023.00	446,381.45	4,864,125.00	(123,102.00)	-2.6%
Noncapitalized Equipment		4400	489,565.00	580,228.00	68,569.09	623,345.00	(43,117.00)	-7.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,152,425.00	6,458,396.00	592,893.74	6,630,176.00	(171,780.00)	-2.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,580,000.00	2,180,000.00	(39,672.50)	2,180,000.00	0.00	0.0%
Travel and Conferences		5200	254,346.00	264,179.00	56,618.45	261,058.00	3,121.00	1.2%
Dues and Memberships		5300	104,410.00	102,430.00	94,547.38	122,305.00	(19,875.00)	-19.4%
Insurance		5400-5450	1,763,742.00	1,764,742.00	1,652,022.57	1,764,742.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,756,750.00	2,756,750.00	1,338,498.90	2,756,750.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	583,682.00	584,220.00	292,397.55	586,854.00	(2,634.00)	-0.5%
Transfers of Direct Costs		5710	(83,898.00)	(85,728.00)	(15,106.03)	(90,003.00)	4,275.00	-5.0%
Transfers of Direct Costs - Interfund		5750	(17,100.00)	(17,100.00)	(14,973.45)	(18,083.00)	983.00	-5.7%
Professional/Consulting Services and Operating Expenditures		5800	4,562,823.00	5,031,325.00	2,013,401.38	5,318,417.00	(287,092.00)	-5.7%
Communications		5900	446,230.00	458,027.00	279,270.99	460,877.00	(2,850.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,950,985.00	13,038,845.00	5,657,005.24	13,342,917.00	(304,072.00)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	99,625.00	99,625.00	99,625.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	11,250.00	18,283.00	21,588.65	18,283.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,250.00	132,908.00	121,213.65	132,908.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	22,530.00	0.00	0.00	0.0%
Payments to County Offices		7142	548,000.00	548,000.00	325,227.00	548,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	89,209.00	89,209.00	89,209.09	89,209.00	0.00	0.0%
Other Debt Service - Principal		7439	317,808.00	317,808.00	317,807.69	317,808.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			955,017.00	955,017.00	754,773.78	955,017.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,091,712.00)	(1,545,096.00)	0.00	(1,495,096.00)	(50,000.00)	3.2%
Transfers of Indirect Costs - Interfund		7350	(691,728.00)	(447,269.00)	0.00	(444,644.00)	(2,625.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,783,440.00)	(1,992,365.00)	0.00	(1,939,740.00)	(52,625.00)	2.6%
TOTAL, EXPENDITURES			124,733,314.00	135,667,447.00	68,307,953.79	135,794,831.00	(127,384.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	654,729.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	1,000,000.00	(1,000,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			654,729.00	0.00	0.00	1,000,000.00	(1,000,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(36,925,709.00)	(37,863,259.00)	0.00	(37,863,259.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,925,709.00)	(37,863,259.00)	0.00	(37,863,259.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,580,438.00)	(37,863,259.00)	0.00	(38,863,259.00)	(1,000,000.00)	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,896,821.00	35,586,780.00	20,922,779.29	35,612,722.00	25,942.00	0.1%
3) Other State Revenue		8300-8599	4,745,870.00	6,843,153.00	4,401,536.48	6,843,153.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,939,000.00	6,979,207.00	4,756,301.84	6,991,764.00	12,557.00	0.2%
5) TOTAL, REVENUES			27,581,691.00	49,409,140.00	30,080,617.61	49,447,639.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	22,146,188.00	20,796,069.00	10,882,195.66	20,620,194.00	175,875.00	0.8%
2) Classified Salaries		2000-2999	11,612,961.00	12,268,530.00	6,661,108.81	11,953,634.00	314,896.00	2.6%
3) Employee Benefits		3000-3999	11,143,161.00	11,660,755.00	6,357,412.72	11,582,871.00	77,884.00	0.7%
4) Books and Supplies		4000-4999	5,867,177.00	20,029,749.00	7,323,825.29	19,172,426.00	857,323.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	12,757,878.00	16,322,883.00	5,462,376.57	17,669,132.00	(1,346,249.00)	-8.2%
6) Capital Outlay		6000-6999	160,000.00	785,127.00	484,825.23	874,527.00	(89,400.00)	-11.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,730,000.00	1,730,000.00	0.00	1,730,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,091,712.00	1,545,096.00	0.00	1,495,096.00	50,000.00	3.2%
9) TOTAL, EXPENDITURES			66,509,077.00	85,138,209.00	37,171,844.28	85,097,880.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,927,386.00)	(35,729,069.00)	(7,091,226.67)	(35,650,241.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	36,925,709.00	37,863,259.00	0.00	37,863,259.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,925,709.00	37,863,259.00	0.00	37,863,259.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,001,677.00)	2,134,190.00	(7,091,226.67)	2,213,018.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,373,994.69	2,373,995.00		2,373,995.00	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)			2,373,994.69	2,373,995.00		2,373,995.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,373,994.69	2,373,995.00		2,373,995.00		
2) Ending Balance, June 30 (E + F1e)			372,317.69	4,508,185.00		4,587,013.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,391,510.79	4,508,185.00		4,587,013.00		
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	(3,019,193.10)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,002,045.00	3,002,045.00	19,054.89	3,002,045.00	0.00	0.0%
Special Education Discretionary Grants		8182	139,218.00	139,218.00	0.00	139,218.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,737,720.00	7,439,987.00	1,385,050.67	7,411,556.00	(28,431.00)	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	525,000.00	925,692.00	193,332.00	945,847.00	20,155.00	2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	31,900.00	57,214.00	26,701.68	57,214.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	835,218.00	1,723,564.00	336,092.87	1,735,232.00	11,668.00	0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	277,400.00	806,688.00	331,775.04	811,526.00	4,838.00	0.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,348,320.00	21,492,372.00	18,630,772.14	21,510,084.00	17,712.00	0.1%
TOTAL, FEDERAL REVENUE			15,896,821.00	35,586,780.00	20,922,779.29	35,612,722.00	25,942.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	350,581.00	371,984.00	205,016.00	371,984.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materie		8560	859,719.00	780,220.00	(39,719.31)	780,220.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,206,561.00	3,835,499.00	2,389,799.29	3,835,499.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6367	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	329,009.00	1,855,450.00	1,846,440.50	1,855,450.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,745,870.00	6,843,153.00	4,401,536.48	6,843,153.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	1,650.00	(565.80)	1,650.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,000.00	40,557.00	23,339.64	53,114.00	12,557.00	31.0%
Tuition		8710	137,000.00	137,000.00	(103,612.00)	137,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,800,000.00	6,800,000.00	4,837,140.00	6,800,000.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,939,000.00	6,979,207.00	4,756,301.84	6,991,764.00	12,557.00	0.2%
TOTAL, REVENUES			27,581,691.00	49,409,140.00	30,080,617.61	49,447,639.00	38,499.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,498,580.00	12,795,114.00	6,421,850.22	12,515,190.00	279,924.00	2.2%
Certificated Pupil Support Salaries		1200	5,250,315.00	6,617,705.00	3,671,886.60	6,502,636.00	115,069.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	971,617.00	892,626.00	506,807.35	930,122.00	(37,496.00)	-4.2%
Other Certificated Salaries		1900	425,676.00	490,624.00	281,651.49	672,246.00	(181,622.00)	-37.0%
TOTAL, CERTIFICATED SALARIES			22,146,188.00	20,796,069.00	10,882,195.66	20,620,194.00	175,875.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,025,988.00	6,363,115.00	3,246,420.88	6,050,682.00	312,433.00	4.9%
Classified Support Salaries		2200	2,836,507.00	3,080,423.00	1,678,915.43	3,058,387.00	22,036.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	483,459.00	464,373.00	251,299.95	429,143.00	35,230.00	7.6%
Clerical, Technical and Office Salaries		2400	1,041,299.00	1,121,005.00	773,174.67	1,156,632.00	(35,627.00)	-3.2%
Other Classified Salaries		2900	1,225,708.00	1,239,614.00	711,297.88	1,258,790.00	(19,176.00)	-1.5%
TOTAL, CLASSIFIED SALARIES			11,612,961.00	12,268,530.00	6,661,108.81	11,953,634.00	314,896.00	2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,488,882.00	3,096,183.00	1,644,465.38	3,058,308.00	37,875.00	1.2%
PERS		3201-3202	2,510,735.00	2,695,281.00	1,470,542.12	2,617,911.00	77,370.00	2.9%
OASDI/Medicare/Alternative		3301-3302	1,194,315.00	1,237,165.00	680,910.55	1,208,578.00	28,587.00	2.3%
Health and Welfare Benefits		3401-3402	3,150,933.00	3,093,475.00	1,718,502.69	3,162,948.00	(69,473.00)	-2.2%
Unemployment Insurance		3501-3502	16,064.00	15,583.00	8,440.23	15,289.00	294.00	1.9%
Workers' Compensation		3601-3602	659,926.00	644,177.00	348,283.85	631,966.00	12,211.00	1.9%
OPEB, Allocated		3701-3702	122,306.00	878,891.00	486,267.90	887,871.00	(8,980.00)	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,143,161.00	11,660,755.00	6,357,412.72	11,582,871.00	77,884.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	859,719.00	730,220.00	353,523.90	730,220.00	0.00	0.0%
Books and Other Reference Materials		4200	29,815.00	268,978.00	134,419.73	401,401.00	(132,423.00)	-49.2%
Materials and Supplies		4300	4,827,143.00	10,767,015.00	2,076,504.48	10,098,884.00	668,131.00	6.2%
Noncapitalized Equipment		4400	150,500.00	6,981,536.00	4,379,895.07	7,009,921.00	(28,385.00)	-0.4%
Food		4700	0.00	1,282,000.00	379,482.11	932,000.00	350,000.00	27.3%
TOTAL, BOOKS AND SUPPLIES			5,867,177.00	20,029,749.00	7,323,825.29	19,172,426.00	857,323.00	4.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,883,578.00	8,615,636.00	2,491,896.00	9,109,870.00	(494,234.00)	-5.7%
Travel and Conferences		5200	277,913.00	414,747.00	96,833.99	459,748.00	(45,001.00)	-10.9%
Dues and Memberships		5300	1,050.00	3,723.00	3,350.48	4,723.00	(1,000.00)	-26.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,000.00	12,000.00	2,608.00	12,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,600.00	244,630.00	84,001.24	281,126.00	(36,496.00)	-14.9%
Transfers of Direct Costs		5710	83,898.00	85,728.00	15,106.03	90,003.00	(4,275.00)	-5.0%
Transfers of Direct Costs - Interfund		5750	43,100.00	42,936.00	(163.76)	42,936.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,648,739.00	6,086,937.00	2,547,597.31	6,850,180.00	(763,243.00)	-12.5%
Communications		5900	618,000.00	816,546.00	221,147.28	818,546.00	(2,000.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,757,878.00	16,322,883.00	5,462,376.57	17,669,132.00	(1,346,249.00)	-8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	393,042.00	364,116.97	393,042.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	155,000.00	387,085.00	120,808.26	476,485.00	(89,400.00)	-23.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			160,000.00	785,127.00	484,925.23	874,527.00	(89,400.00)	-11.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Payments to County Offices		7142	1,680,000.00	1,680,000.00	0.00	1,680,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,730,000.00	1,730,000.00	0.00	1,730,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,091,712.00	1,545,096.00	0.00	1,495,096.00	50,000.00	3.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,091,712.00	1,545,096.00	0.00	1,495,096.00	50,000.00	3.2%
TOTAL, EXPENDITURES			66,509,077.00	85,138,209.00	37,171,844.28	85,097,880.00	40,329.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	36,925,709.00	37,863,259.00	0.00	37,863,259.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			36,925,709.00	37,863,259.00	0.00	37,863,259.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			36,925,709.00	37,863,259.00	0.00	37,863,259.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	153,410,469.00	166,360,970.00	94,278,121.51	167,424,172.00	1,063,202.00	0.6%
2) Federal Revenue		8100-8299	15,896,821.00	35,586,780.00	20,922,779.29	35,612,722.00	25,942.00	0.1%
3) Other State Revenue		8300-8599	7,991,723.00	10,065,098.00	5,769,175.10	10,065,098.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,100,722.00	10,524,186.00	7,406,914.96	10,536,743.00	12,557.00	0.1%
5) TOTAL, REVENUES			187,399,735.00	222,537,034.00	128,376,990.86	223,638,735.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	80,299,029.00	87,879,259.00	45,597,891.21	87,683,535.00	195,724.00	0.2%
2) Classified Salaries		2000-2999	27,532,439.00	29,132,852.00	15,481,745.73	28,647,238.00	485,614.00	1.7%
3) Employee Benefits		3000-3999	40,502,919.00	44,787,889.00	24,003,147.63	44,499,479.00	288,410.00	0.6%
4) Books and Supplies		4000-4999	13,019,602.00	26,488,145.00	7,916,719.03	25,802,602.00	685,543.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	27,708,863.00	29,361,728.00	11,119,381.81	31,012,049.00	(1,650,321.00)	-5.6%
6) Capital Outlay		6000-6999	186,250.00	918,035.00	606,138.88	1,007,435.00	(89,400.00)	-9.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,685,017.00	2,685,017.00	754,773.78	2,685,017.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(691,728.00)	(447,269.00)	0.00	(444,644.00)	(2,625.00)	0.6%
9) TOTAL, EXPENDITURES			191,242,391.00	220,805,656.00	105,479,798.07	220,892,711.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(3,842,656.00)	1,731,378.00	22,897,192.79	2,746,024.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	654,729.00	0.00	0.00	1,000,000.00	(1,000,000.00)	New
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			(654,729.00)	0.00	0.00	(1,000,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,497,385.00)	1,731,378.00	22,897,192.79	1,746,024.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,539,223.56	17,539,223.00		17,539,223.00	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)			17,539,223.56	17,539,223.00		17,539,223.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,539,223.56	17,539,223.00		17,539,223.00		
2) Ending Balance, June 30 (E + F1e)			13,041,838.56	19,270,601.00		19,285,247.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,391,510.79	4,508,185.00		4,587,013.00		
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	150,000.00	7,488,850.00		6,928,850.00		
Bus replacement	0000	9780	150,000.00					
Bus replacement	0000	9780		150,000.00				
Textbook set-aside	0000	9780		2,000,000.00				
1x funds building maintenance	0000	9780		1,542,000.00				
COVID reserve economic uncertainty	0000	9780		3,796,850.00				
Bus replacement	0000	9780				150,000.00		
Textbook set-aside	0000	9780				2,000,000.00		
1x funds building maintenance	0000	9780				1,542,000.00		
COVID reserve economic uncertainty	0000	9780				3,236,850.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,756,915.00	6,623,699.00		6,656,782.00		
Unassigned/Unappropriated Amount		9790	3,623,412.77	529,867.00		992,602.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	111,315,099.00	113,735,292.00	63,869,281.00	114,798,494.00	1,063,202.00	0.9%
Education Protection Account State Aid - Current Year		8012	18,505,551.00	28,261,438.00	14,528,380.00	28,261,438.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	161,196.00	83,647.43	161,196.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6,793.00	6,612.00	7,106.33	6,612.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	22,892,313.00	23,752,179.00	13,492,380.97	23,752,179.00	0.00	0.0%
Unsecured Roll Taxes		8042	524,000.00	516,193.00	512,265.80	516,193.00	0.00	0.0%
Prior Years' Taxes		8043	71,457.00	82,039.00	102,899.98	82,039.00	0.00	0.0%
Supplemental Taxes		8044	551,241.00	623,263.00	506,233.93	623,263.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	544,015.00	222,758.00	1,194,561.60	222,758.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	981,364.47	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			154,410,469.00	167,360,970.00	95,278,121.51	168,424,172.00	1,063,202.00	0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			153,410,469.00	166,360,970.00	94,278,121.51	167,424,172.00	1,063,202.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,002,045.00	3,002,045.00	19,054.89	3,002,045.00	0.00	0.0%
Special Education Discretionary Grants		8182	139,218.00	139,218.00	0.00	139,218.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,737,720.00	7,439,987.00	1,385,050.67	7,411,556.00	(28,431.00)	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	525,000.00	925,692.00	193,332.00	945,847.00	20,155.00	2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	31,900.00	57,214.00	26,701.68	57,214.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	835,218.00	1,723,564.00	336,092.87	1,735,232.00	11,668.00	0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	277,400.00	806,888.00	331,775.04	811,526.00	4,838.00	0.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,348,320.00	21,492,372.00	18,630,772.14	21,510,084.00	17,712.00	0.1%
TOTAL, FEDERAL REVENUE			15,896,821.00	35,586,780.00	20,922,779.29	35,612,722.00	25,942.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	350,581.00	371,984.00	205,016.00	371,984.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	501,503.00	488,945.00	488,945.00	488,945.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materic		8560	3,264,069.00	3,173,220.00	687,004.31	3,173,220.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,206,561.00	3,835,499.00	2,389,799.29	3,835,499.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	669,009.00	2,195,450.00	1,998,410.50	2,195,450.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,991,723.00	10,065,098.00	5,769,175.10	10,065,098.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	2,286.00	2,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	152,000.00	152,000.00	140,781.49	152,000.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	99,820.87	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	150,000.00	151,650.00	(565.80)	151,650.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,559,722.00	2,981,536.00	2,431,064.40	2,994,093.00	12,557.00	0.4%
Tuition		8710	137,000.00	137,000.00	(103,612.00)	137,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,800,000.00	6,800,000.00	4,837,140.00	6,800,000.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,100,722.00	10,524,186.00	7,406,914.96	10,536,743.00	12,557.00	0.1%
TOTAL, REVENUES			187,399,735.00	222,537,034.00	128,376,990.86	223,638,735.00	1,101,701.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	62,489,358.00	69,634,950.00	35,991,633.52	69,149,537.00	485,413.00	0.7%
Certificated Pupil Support Salaries		1200	10,894,135.00	11,390,439.00	5,801,924.62	11,484,779.00	(94,340.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,489,860.00	6,363,246.00	3,522,661.58	6,376,973.00	(13,727.00)	-0.2%
Other Certificated Salaries		1900	425,676.00	490,624.00	281,651.49	672,246.00	(181,622.00)	-37.0%
TOTAL, CERTIFICATED SALARIES			80,299,029.00	87,879,259.00	45,597,891.21	87,683,535.00	195,724.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,044,292.00	7,665,994.00	3,757,872.35	7,483,303.00	182,691.00	2.4%
Classified Support Salaries		2200	7,262,053.00	7,896,484.00	4,299,800.58	7,814,454.00	82,030.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,807,708.00	1,838,282.00	1,002,816.82	1,719,368.00	118,914.00	6.5%
Clerical, Technical and Office Salaries		2400	7,517,545.00	7,661,830.00	4,379,211.05	7,670,544.00	11,286.00	0.1%
Other Classified Salaries		2900	3,900,841.00	4,050,262.00	2,042,044.93	3,959,569.00	90,693.00	2.2%
TOTAL, CLASSIFIED SALARIES			27,532,439.00	29,132,852.00	15,481,745.73	28,647,238.00	485,614.00	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,310,825.00	13,540,354.00	7,031,557.69	13,499,537.00	40,817.00	0.3%
PERS		3201-3202	6,220,781.00	6,589,741.00	3,509,341.58	6,451,957.00	137,784.00	2.1%
OASDI/Medicare/Alternative		3301-3302	3,379,974.00	3,525,481.00	1,873,815.57	3,478,572.00	46,909.00	1.3%
Health and Welfare Benefits		3401-3402	14,287,279.00	14,008,158.00	8,237,525.15	14,007,678.00	480.00	0.0%
Unemployment Insurance		3501-3502	54,486.00	55,730.00	29,421.53	55,423.00	307.00	0.6%
Workers' Compensation		3601-3602	2,242,911.00	2,318,748.00	1,215,870.63	2,299,258.00	19,490.00	0.8%
OPEB, Allocated		3701-3702	192,620.00	3,926,161.00	2,101,826.12	3,884,485.00	41,676.00	1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	814,043.00	823,516.00	3,789.36	822,569.00	947.00	0.1%
TOTAL, EMPLOYEE BENEFITS			40,502,919.00	44,787,889.00	24,003,147.83	44,499,479.00	288,410.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,459,719.00	1,730,220.00	427,037.81	1,730,220.00	0.00	0.0%
Books and Other Reference Materials		4200	57,815.00	406,123.00	138,849.02	544,107.00	(137,984.00)	-34.0%
Materials and Supplies		4300	9,862,003.00	15,508,038.00	2,522,885.93	14,963,009.00	545,029.00	3.5%
Noncapitalized Equipment		4400	640,065.00	7,561,764.00	4,448,464.16	7,633,266.00	(71,502.00)	-0.9%
Food		4700	0.00	1,282,000.00	379,482.11	932,000.00	350,000.00	27.3%
TOTAL, BOOKS AND SUPPLIES			13,019,602.00	26,488,145.00	7,916,719.03	25,802,602.00	685,543.00	2.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,463,578.00	10,795,636.00	2,452,223.50	11,289,870.00	(494,234.00)	-4.6%
Travel and Conferences		5200	532,259.00	678,926.00	153,452.44	720,806.00	(41,880.00)	-6.2%
Dues and Memberships		5300	105,460.00	106,153.00	97,897.86	127,028.00	(20,875.00)	-19.7%
Insurance		5400-5450	1,763,742.00	1,764,742.00	1,652,022.57	1,764,742.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,768,750.00	2,768,750.00	1,341,106.90	2,768,750.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	773,282.00	828,850.00	376,398.79	867,980.00	(39,130.00)	-4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,000.00	25,836.00	(15,137.21)	24,853.00	983.00	3.8%
Professional/Consulting Services and Operating Expenditures		5800	9,211,562.00	11,118,262.00	4,560,998.69	12,168,597.00	(1,050,335.00)	-9.4%
Communications		5900	1,064,230.00	1,274,573.00	500,418.27	1,279,423.00	(4,850.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,708,863.00	29,361,728.00	11,119,381.81	31,012,049.00	(1,650,321.00)	-5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	492,667.00	463,741.97	492,667.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	166,250.00	405,368.00	142,396.91	494,768.00	(89,400.00)	-22.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			186,250.00	918,035.00	606,138.88	1,007,435.00	(89,400.00)	-9.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	50,000.00	50,000.00	22,530.00	50,000.00	0.00	0.0%
Payments to County Offices		7142	2,228,000.00	2,228,000.00	325,227.00	2,228,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	89,209.00	89,209.00	89,209.09	89,209.00	0.00	0.0%
Other Debt Service - Principal		7439	317,808.00	317,808.00	317,807.69	317,808.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,685,017.00	2,685,017.00	754,773.78	2,685,017.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(691,728.00)	(447,269.00)	0.00	(444,644.00)	(2,625.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(691,728.00)	(447,269.00)	0.00	(444,644.00)	(2,625.00)	0.6%
TOTAL, EXPENDITURES			191,242,391.00	220,805,656.00	105,479,798.07	220,892,711.00	(87,055.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	654,729.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	1,000,000.00	(1,000,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			654,729.00	0.00	0.00	1,000,000.00	(1,000,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(654,729.00)	0.00	0.00	(1,000,000.00)	1,000,000.00	New

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
3210	Elementary and Secondary School Emergen	491,696.00
3215	Governor's Emergency Education Relief Fun	1,008,436.00
5640	Medi-Cal Billing Option	452,479.00
7388	SB 117 COVID-19 LEA Response Funds	253,865.00
8150	Ongoing & Major Maintenance Account (RM,	2,341,242.00
9010	Other Restricted Local	39,295.00
Total, Restricted Balance		<u>4,587,013.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,052,682.00	2,689,440.00	990,044.82	2,689,440.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	1,080.88	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,056,682.00	2,693,440.00	991,125.70	2,693,440.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,234,207.00	1,339,943.00	511,588.74	1,282,507.00	57,436.00	4.3%
3) Employee Benefits		3000-3999	489,760.00	487,807.00	152,865.64	445,312.00	42,495.00	8.7%
4) Books and Supplies		4000-4999	137,154.00	740,250.00	53,084.95	840,181.00	(99,931.00)	-13.5%
5) Services and Other Operating Expenditures		5000-5999	90,750.00	100,750.00	11,075.27	100,750.00	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	104,811.00	131,354.00	0.00	131,354.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,056,682.00	2,800,104.00	728,614.60	2,800,104.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(106,664.00)	262,511.10	(106,664.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	(106,664.00)	262,511.10	(106,664.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	416,270.51	416,270.00		416,270.00	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)			416,270.51	416,270.00		416,270.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			416,270.51	416,270.00		416,270.00		
2) Ending Balance, June 30 (E + F1e)			416,270.51	309,606.00		309,606.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	416,270.51	309,606.00		309,606.00		
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,052,682.00	2,645,940.00	942,044.82	2,645,940.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	43,500.00	48,000.00	43,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,052,682.00	2,689,440.00	990,044.82	2,689,440.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	1,080.88	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	1,080.88	4,000.00	0.00	0.0%
TOTAL, REVENUES			2,056,682.00	2,693,440.00	991,125.70	2,693,440.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	942,562.00	1,002,553.00	362,959.62	946,773.00	55,780.00	5.6%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	108,429.00	108,429.00	63,250.18	108,429.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	85,123.00	144,018.00	42,421.76	144,018.00	0.00	0.0%
Other Classified Salaries		2900	88,093.00	84,943.00	42,957.18	83,287.00	1,656.00	1.9%
TOTAL, CLASSIFIED SALARIES			1,234,207.00	1,339,943.00	511,588.74	1,282,507.00	57,436.00	4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,900.00	44,161.00	21,675.03	43,138.00	1,023.00	2.3%
PERS		3201-3202	168,870.00	196,491.00	62,544.56	163,576.00	12,915.00	6.6%
OASDI/Medicare/Alternative		3301-3302	76,722.00	84,138.00	29,944.45	80,000.00	4,138.00	4.9%
Health and Welfare Benefits		3401-3402	48,421.00	55,164.00	20,195.31	53,174.00	1,990.00	3.6%
Unemployment Insurance		3501-3502	608.00	682.00	250.05	631.00	31.00	4.7%
Workers' Compensation		3601-3602	24,699.00	26,780.00	10,049.70	25,475.00	1,305.00	4.9%
OPEB, Allocated		3701-3702	129,540.00	80,411.00	8,206.54	59,318.00	21,093.00	26.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			489,760.00	487,807.00	152,865.64	445,312.00	42,495.00	8.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	119,654.00	722,750.00	38,298.22	822,681.00	(99,931.00)	-13.8%
Noncapitalized Equipment		4400	17,500.00	17,500.00	14,786.73	17,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			137,154.00	740,250.00	53,084.95	840,181.00	(99,931.00)	-13.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,750.00	40,750.00	(114.50)	40,750.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	2,145.27	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	5,476.11	15,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,000.00	17,000.00	2,842.00	17,000.00	0.00	0.0%
Communications		5800	3,000.00	13,000.00	726.39	13,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,750.00	100,750.00	11,075.27	100,750.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	104,811.00	131,354.00	0.00	131,354.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			104,811.00	131,354.00	0.00	131,354.00	0.00	0.0%
TOTAL, EXPENDITURES			2,056,682.00	2,800,104.00	728,614.60	2,800,104.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	309,606.00
Total, Restricted Balance		<u>309,606.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,836,240.00	5,475,125.00	1,987,747.86	5,475,125.00	0.00	0.0%
3) Other State Revenue		8300-8599	758,400.00	353,000.00	112,969.76	744,983.00	391,983.00	111.0%
4) Other Local Revenue		8600-8799	57,000.00	17,022.00	4,612.76	17,903.00	881.00	5.2%
5) TOTAL, REVENUES			11,651,640.00	5,845,147.00	2,105,330.38	6,238,011.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,975,573.00	3,840,901.00	1,829,849.82	3,947,745.00	(106,844.00)	-2.8%
3) Employee Benefits		3000-3999	1,554,618.00	1,420,543.00	731,257.40	1,428,542.00	(7,999.00)	-0.6%
4) Books and Supplies		4000-4999	5,995,532.00	1,232,883.00	1,418,030.38	1,044,729.00	188,154.00	15.3%
5) Services and Other Operating Expenditures		5000-5999	132,650.00	(9,224.00)	75,749.68	76,223.00	(85,447.00)	926.4%
6) Capital Outlay		6000-6999	25,000.00	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	586,917.00	315,915.00	0.00	313,280.00	2,625.00	0.8%
9) TOTAL, EXPENDITURES			12,270,290.00	6,801,018.00	4,054,687.28	6,810,529.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(618,650.00)	(955,871.00)	(1,949,556.90)	(572,518.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	654,729.00	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			654,729.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			36,079.00	(955,871.00)	(1,949,556.90)	(572,518.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	964,501.62	964,501.00		964,501.00	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)			964,501.62	964,501.00		964,501.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			964,501.62	964,501.00		964,501.00		
2) Ending Balance, June 30 (E + F1e)			1,000,580.62	8,630.00		391,983.00		
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			1,000,580.62	8,630.00		391,983.00		
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		9780	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	10,336,240.00	4,975,125.00	1,987,747.86	4,975,125.00	0.00	0.0%
Donated Food Commodities		8221	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,836,240.00	5,475,125.00	1,987,747.86	5,475,125.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	758,400.00	353,000.00	112,969.76	744,983.00	391,983.00	111.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			758,400.00	353,000.00	112,969.76	744,983.00	391,983.00	111.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	41,000.00	0.00	4.25	881.00	881.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	3,586.38	16,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,022.00	1,022.13	1,022.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,000.00	17,022.00	4,612.76	17,903.00	881.00	5.2%
TOTAL, REVENUES			11,651,640.00	5,845,147.00	2,105,330.38	6,238,011.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,804,121.00	3,449,854.00	1,617,359.74	3,562,916.00	(113,062.00)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	215,549.00	222,780.00	131,461.30	222,780.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	155,903.00	168,267.00	81,028.78	162,049.00	6,218.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,975,573.00	3,840,901.00	1,829,849.82	3,947,745.00	(106,844.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	822,083.00	748,603.00	376,843.23	751,984.00	(3,381.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	299,640.00	272,888.00	136,516.06	277,246.00	(4,358.00)	-1.6%
Health and Welfare Benefits		3401-3402	264,183.00	249,099.00	139,656.82	248,914.00	185.00	0.1%
Unemployment Insurance		3501-3502	1,962.00	1,787.00	891.68	1,807.00	(20.00)	-1.1%
Workers' Compensation		3601-3602	79,873.00	72,587.00	35,455.24	72,620.00	(33.00)	0.0%
OPEB, Allocated		3701-3702	86,877.00	75,579.00	41,894.37	75,971.00	(392.00)	-0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,554,618.00	1,420,543.00	731,257.40	1,428,542.00	(7,999.00)	-0.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	297,600.00	329,654.00	141,321.76	141,500.00	188,154.00	57.1%
Noncapitalized Equipment		4400	24,000.00	3,229.00	0.00	3,229.00	0.00	0.0%
Food		4700	5,673,932.00	900,000.00	1,276,708.62	900,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,995,532.00	1,232,883.00	1,418,030.38	1,044,729.00	188,154.00	15.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,800.00	282.00	1,050.00	1,800.00	(1,538.00)	-587.0%
Dues and Memberships		5300	3,000.00	0.00	2,651.40	2,651.00	(2,651.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,500.00	10,800.00	5,931.50	22,600.00	(11,800.00)	-109.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,500.00	4,700.00	12,925.20	26,600.00	(21,900.00)	-466.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(41,000.00)	(40,836.00)	9,661.10	(39,853.00)	(983.00)	2.4%
Professional/Consulting Services and Operating Expenditures		5800	88,850.00	15,850.00	43,530.48	62,425.00	(46,575.00)	-293.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,650.00	(9,224.00)	75,749.68	76,223.00	(85,447.00)	926.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	586,917.00	315,915.00	0.00	313,290.00	2,625.00	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			586,917.00	315,915.00	0.00	313,290.00	2,625.00	0.8%
TOTAL EXPENDITURES			12,270,290.00	6,801,018.00	4,054,887.28	6,810,529.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	654,729.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			654,729.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			654,729.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
7027	Child Nutrition: COVID State Supplemental Meal Reimbursen	391,983.00
Total, Restricted Balance		<u>391,983.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	745.84	5,000.00	0.00	0.0%
5) TOTAL REVENUES			1,005,000.00	1,005,000.00	1,000,745.84	1,005,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	3,975.19	14,200.00	(4,200.00)	-42.0%
5) Services and Other Operating Expenditures		5000-5999	55,000.00	55,000.00	53,197.61	108,500.00	(53,500.00)	-97.3%
6) Capital Outlay		6000-6999	1,247,000.00	1,247,000.00	924,362.13	2,078,000.00	(831,000.00)	-66.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,312,000.00	1,312,000.00	981,534.93	2,200,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(307,000.00)	(307,000.00)	19,210.91	(1,195,700.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	1,000,000.00	1,000,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	1,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(307,000.00)	(307,000.00)	19,210.91	(195,700.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	372,699.00	372,699.00		372,699.00	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)			372,699.00	372,699.00		372,699.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372,699.00	372,699.00		372,699.00		
2) Ending Balance, June 30 (E + F1e)			65,699.00	65,699.00		176,999.00		
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			65,699.00	65,699.00		176,999.00		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	745.84	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	745.84	5,000.00	0.00	0.0%
TOTAL, REVENUES			1,005,000.00	1,005,000.00	1,000,745.84	1,005,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	3,975.19	4,200.00	(4,200.00)	New
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	10,000.00	3,975.19	14,200.00	(4,200.00)	-42.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,000.00	55,000.00	53,197.61	108,500.00	(53,500.00)	-97.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,000.00	55,000.00	53,197.61	108,500.00	(53,500.00)	-97.3%
CAPITAL OUTLAY								
Land Improvements		6170	147,000.00	147,000.00	237,631.00	432,000.00	(285,000.00)	-193.9%
Buildings and Improvements of Buildings		6200	1,100,000.00	1,100,000.00	686,731.13	1,646,000.00	(546,000.00)	-49.6%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,247,000.00	1,247,000.00	924,362.13	2,078,000.00	(831,000.00)	-66.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,312,000.00	1,312,000.00	981,534.93	2,200,700.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,000,000.00	1,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,000,000.00	1,000,000.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	1,000,000.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	176,999.00
Total, Restricted Balance		176,999.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800,000.00	800,000.00	39,068.62	800,000.00	0.00	0.0%
5) TOTAL, REVENUES			800,000.00	800,000.00	39,068.62	800,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	461,796.00	120,983.00	110,443.83	120,983.00	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	13,176,196.00	14,960,488.00	1,988,665.00	14,960,488.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	160,000.00	159,919.83	160,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,637,992.00	15,241,471.00	2,259,028.66	15,241,471.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,837,992.00)	(14,441,471.00)	(2,219,960.04)	(14,441,471.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	10,815,134.50	18,083,087.00	18,083,087.00	New
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	10,815,134.50	18,083,087.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,837,992.00)	(14,441,471.00)	8,595,174.46	3,641,616.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,081,467.06	15,081,467.00		15,081,467.00	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)			15,081,467.06	15,081,467.00		15,081,467.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,081,467.06	15,081,467.00		15,081,467.00		
2) Ending Balance, June 30 (E + F1e)			2,243,475.06	639,996.00		18,723,083.00		
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			2,243,475.06	639,996.00		18,723,083.00		
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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	800,000.00	800,000.00	39,068.62	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800,000.00	800,000.00	39,068.62	800,000.00	0.00	0.0%
TOTAL, REVENUES			800,000.00	800,000.00	39,068.62	800,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	417,289.00	66,233.00	59,061.04	66,233.00	0.00	0.0%
Noncapitalized Equipment		4400	44,507.00	54,750.00	51,382.79	54,750.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			461,796.00	120,983.00	110,443.83	120,983.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

2020-21 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	244,463.00	218,950.00	0.00	218,950.00	0.00	0.0%
Land Improvements		6170	37,961.00	27,053.00	14,334.81	27,053.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,923,781.00	13,134,249.00	1,974,330.19	13,134,249.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,969,991.00	1,580,236.00	0.00	1,580,236.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,176,196.00	14,960,488.00	1,988,665.00	14,960,488.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	160,000.00	159,919.83	160,000.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	160,000.00	159,919.83	160,000.00	0.00	0.0%
TOTAL, EXPENDITURES			13,637,992.00	15,241,471.00	2,259,028.66	15,241,471.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	10,815,134.50	18,083,087.00	18,083,087.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	10,815,134.50	18,083,087.00	18,083,087.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	10,815,134.50	18,083,087.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	18,723,083.00
Total, Restricted Balance		<u>18,723,083.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	907,650.00	907,650.00	620,521.51	907,650.00	0.00	0.0%
5) TOTAL, REVENUES			907,650.00	907,650.00	620,521.51	907,650.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	139,022.00	139,022.00	120,090.60	139,022.00	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			139,022.00	139,022.00	120,090.60	139,022.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			768,628.00	768,628.00	500,430.91	768,628.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			768,628.00	768,628.00	500,430.91	768,628.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,341,495.67	6,341,496.00		6,341,496.00	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)			6,341,495.67	6,341,496.00		6,341,496.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,341,495.67	6,341,496.00		6,341,496.00		
2) Ending Balance, June 30 (E + F1e)			7,110,123.67	7,110,124.00		7,110,124.00		
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	7,110,123.67	7,110,124.00		7,110,124.00		
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)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	250,000.00	250,000.00	369,110.17	250,000.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	157,650.00	157,650.00	16,192.64	157,650.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	500,000.00	500,000.00	235,218.70	500,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			907,650.00	907,650.00	620,521.51	907,650.00	0.00	0.0%
TOTAL, REVENUES			907,650.00	907,650.00	620,521.51	907,650.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,522.00	125,522.00	116,310.60	125,522.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,500.00	13,500.00	3,780.00	13,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			139,022.00	139,022.00	120,090.60	139,022.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			139,022.00	139,022.00	120,090.60	139,022.00		

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

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	7,110,124.00
Total, Restricted Balance		<u>7,110,124.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	24,778.42	200,000.00	0.00	0.0%
5) TOTAL REVENUES			200,000.00	200,000.00	24,778.42	200,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,000.00	200,000.00	24,778.42	200,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,000.00	200,000.00	24,778.42	200,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,804,096.23	9,804,096.00		9,804,096.00	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)			9,804,096.23	9,804,096.00		9,804,096.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,804,096.23	9,804,096.00		9,804,096.00		
2) Ending Balance, June 30 (E + F1e)			10,004,096.23	10,004,096.00		10,004,096.00		
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	10,004,096.23	10,004,096.00		10,004,096.00		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	24,778.42	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	24,778.42	200,000.00	0.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	24,778.42	200,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
7710	State School Facilities Projects	10,004,096.00
Total, Restricted Balance		<u>10,004,096.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	104,610.00	93,570.00	50,502.99	93,570.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,940,025.00	14,234,547.00	8,798,596.96	14,234,547.00	0.00	0.0%
5) TOTAL REVENUES			15,044,635.00	14,328,117.00	8,849,099.95	14,328,117.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,215,596.00	16,215,596.00	15,322,473.41	16,215,596.00	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			16,215,596.00	16,215,596.00	15,322,473.41	16,215,596.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,170,961.00)	(1,887,479.00)	(6,473,373.46)	(1,887,479.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	854,737.27	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	854,737.27	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,170,961.00)	(1,887,479.00)	(5,618,636.19)	(1,887,479.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,042,930.68	15,042,931.00		15,042,931.00	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)			15,042,930.68	15,042,931.00		15,042,931.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,042,930.68	15,042,931.00		15,042,931.00		
2) Ending Balance, June 30 (E + F1e)			13,871,969.68	13,155,452.00		13,155,452.00		
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	13,871,969.68	13,155,452.00		13,155,452.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		6571	104,610.00	93,570.00	46,621.84	93,570.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	3,881.15	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			104,610.00	93,570.00	50,502.99	93,570.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	14,085,766.00	13,390,184.00	7,911,586.07	13,390,184.00	0.00	0.0%
Unsecured Roll		8612	771,259.00	761,363.00	713,518.59	761,363.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	33,222.44	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	106,283.48	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	83,000.00	83,000.00	33,986.38	83,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,940,025.00	14,234,547.00	8,798,596.96	14,234,547.00	0.00	0.0%
TOTAL, REVENUES			15,044,635.00	14,328,117.00	8,849,099.95	14,328,117.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	5,995,000.00	5,995,000.00	5,995,000.00	5,995,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	10,220,596.00	10,220,596.00	9,327,473.41	10,220,596.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,215,596.00	16,215,596.00	15,322,473.41	16,215,596.00	0.00	0.0%
TOTAL, EXPENDITURES			16,215,596.00	16,215,596.00	15,322,473.41	16,215,596.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	854,737.27	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	854,737.27	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	854,737.27	0.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	13,155,452.00
Total, Restricted Balance		<u>13,155,452.00</u>

2020-21 Second Interim
Retiree Benefit Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	476,777.00	4,421,078.00	15,575.00	4,421,078.00	0.00	0.0%
5) TOTAL, REVENUES			476,777.00	4,421,078.00	15,575.00	4,421,078.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,231,887.00	3,588,313.00	2,155,855.65	3,579,275.00	9,038.00	0.3%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,231,887.00	3,588,313.00	2,155,855.65	3,579,275.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,755,110.00)	832,765.00	(2,140,280.65)	841,803.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,755,110.00)	832,765.00	(2,140,280.65)	841,803.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,705,953.82	10,705,954.00		10,705,954.00	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)			10,705,953.82	10,705,954.00		10,705,954.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,705,953.82	10,705,954.00		10,705,954.00		
2) Ending Net Position, June 30 (E + F1e)			7,950,843.82	11,538,719.00		11,547,757.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	7,950,843.82	11,538,719.00		11,547,757.00		
c) Unrestricted Net Position		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)
OTHER LOCAL REVENUE								
Interest		8660	67,740.00	67,740.00	15,575.00	67,740.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	409,037.00	4,353,338.00	0.00	4,353,338.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			476,777.00	4,421,078.00	15,575.00	4,421,078.00	0.00	0.0%
TOTAL, REVENUES			476,777.00	4,421,078.00	15,575.00	4,421,078.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,231,887.00	3,588,313.00	2,155,855.65	3,579,275.00	9,038.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,231,887.00	3,588,313.00	2,155,855.65	3,579,275.00	9,038.00	0.3%
TOTAL, EXPENSES			3,231,887.00	3,588,313.00	2,155,855.65	3,579,275.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	11,547,757.00
Total, Restricted Net Position		<u>11,547,757.00</u>

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	15,194.07	15,194.07		
Charter School	0.00	0.00		
Total ADA	15,194.07	15,194.07	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	15,194.07	15,194.07		
Charter School				
Total ADA	15,194.07	15,194.07	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	14,355.10	14,355.10		
Charter School				
Total ADA	14,355.10	14,355.10	0.0%	Met

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 01 CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	15,147	15,147		
Charter School				
Total Enrollment	15,147	15,147	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	14,815	14,815		
Charter School				
Total Enrollment	14,815	14,815	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	14,352	14,352		
Charter School				
Total Enrollment	14,352	14,352	0.0%	Met

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	15,984	16,599	
Charter School			
Total ADA/Enrollment	15,984	16,599	96.3%
Second Prior Year (2018-19)			
District Regular	15,603	16,134	
Charter School			
Total ADA/Enrollment	15,603	16,134	96.7%
First Prior Year (2019-20)			
District Regular	15,194	15,727	
Charter School	0		
Total ADA/Enrollment	15,194	15,727	96.6%
		Historical Average Ratio:	96.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	15,194	15,147		
Charter School	0			
Total ADA/Enrollment	15,194	15,147	100.3%	Not Met
1st Subsequent Year (2021-22)				
District Regular	14,355	14,815		
Charter School				
Total ADA/Enrollment	14,355	14,815	96.9%	Met
2nd Subsequent Year (2022-23)				
District Regular	13,924	14,352		
Charter School				
Total ADA/Enrollment	13,924	14,352	97.0%	Met

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

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

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

Explanation:
(required if NOT met)

In Current Year 2020-21, Estimated P-2 ADA is based on Prior Year 2019-20 P-2 ADA (due to the COVID-19 pandemic and distance learning).

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:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	167,360,970.00		
1st Subsequent Year (2021-22)	168,973,201.00	177,099,645.00	4.8%	Not Met
2nd Subsequent Year (2022-23)	159,304,608.00	169,618,755.00	6.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF revenue projections at 1st Interim were estimated based on the LCFF Calculator assuming 0.0% COLA in the first and subsequent years. LCFF Revenue projections at 2nd Interim are estimated based on the Governor's January Budget, with a 3.84% COLA and ADA-hold-harmless using 2019-20 ADA in the first subsequent year; however the second subsequent year is based on a 1.28% COLA and a significantly lower projected ADA based on declining enrollment using 2021-22 projected ADA.

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)	138,325,701.43	158,443,492.93	87.3%
Second Prior Year (2018-19)	141,120,320.24	169,231,015.27	83.4%
First Prior Year (2019-20)	138,710,565.89	164,361,998.88	84.4%
Historical Average Ratio:			85.0%

	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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.0% to 88.0%	82.0% to 88.0%	82.0% to 88.0%

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)	116,673,553.00	135,794,831.00	85.9%	Met
1st Subsequent Year (2021-22)	117,025,535.00	136,752,037.00	85.6%	Met
2nd Subsequent Year (2022-23)	118,189,728.00	130,966,163.00	90.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District has included in the MYP, budget reductions of \$7 million in 2022-23. While the details of the budget reductions are not yet identified, it is anticipated that a large percentage of the reductions will be in the form of a reduction in staffing levels and costs, both for certificated and classified staff.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2020-21)	35,586,780.00	35,612,722.00	0.1%	No
1st Subsequent Year (2021-22)	14,248,227.00	14,382,638.00	0.9%	No
2nd Subsequent Year (2022-23)	14,248,227.00	14,382,638.00	0.9%	No

Explanation:
(required if Yes)

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

Current Year (2020-21)	10,065,098.00	10,065,098.00	0.0%	No
1st Subsequent Year (2021-22)	8,456,494.00	8,651,215.00	2.3%	No
2nd Subsequent Year (2022-23)	8,363,994.00	8,693,075.00	3.9%	No

Explanation:
(required if Yes)

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

Current Year (2020-21)	10,524,051.00	10,536,743.00	0.1%	No
1st Subsequent Year (2021-22)	9,204,887.00	9,225,018.00	0.2%	No
2nd Subsequent Year (2022-23)	9,204,887.00	9,225,018.00	0.2%	No

Explanation:
(required if Yes)

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

Current Year (2020-21)	26,497,805.00	25,802,602.00	-2.6%	No
1st Subsequent Year (2021-22)	16,108,747.00	15,551,091.00	-3.5%	No
2nd Subsequent Year (2022-23)	16,231,610.00	15,728,133.00	-3.1%	No

Explanation:
(required if Yes)

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

Current Year (2020-21)	29,333,933.00	31,012,049.00	5.7%	Yes
1st Subsequent Year (2021-22)	25,927,312.00	27,828,697.00	7.3%	Yes
2nd Subsequent Year (2022-23)	26,174,503.00	28,121,883.00	7.4%	Yes

Explanation:
(required if Yes)

Expenditures in the current year and subsequent years are increased, to account for increased Special Education contract expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	56,175,929.00	56,214,563.00	0.1%	Met
1st Subsequent Year (2021-22)	31,909,608.00	32,258,871.00	1.1%	Met
2nd Subsequent Year (2022-23)	31,817,108.00	32,300,731.00	1.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	55,831,738.00	56,814,651.00	1.8%	Met
1st Subsequent Year (2021-22)	42,036,059.00	43,379,788.00	3.2%	Met
2nd Subsequent Year (2022-23)	42,406,113.00	43,850,016.00	3.4%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,756,915.00	5,945,861.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		5,945,861.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.5%	3.5%	3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.2%	1.2%	1.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(466,994.00)	136,794,831.00	0.3%	Met
1st Subsequent Year (2021-22)	7,256,767.00	137,052,037.00	N/A	Met
2nd Subsequent Year (2022-23)	(781,810.00)	131,266,163.00	0.6%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	19,285,247.00	Met
1st Subsequent Year (2021-22)	21,955,001.00	Met
2nd Subsequent Year (2022-23)	21,173,191.00	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)	8,062,195.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	15,194	14,355	13,924
District's Reserve Standard Percentage Level:	3%	3%	3%

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):

Yes

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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)	221,892,711.00	205,688,762.00	201,701,296.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	221,892,711.00	205,688,762.00	201,701,296.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,656,781.33	6,170,662.86	6,051,038.88
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,656,781.33	6,170,662.86	6,051,038.88

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	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,656,782.00	6,170,663.00	6,261,039.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	992,602.00	975,488.00	963,302.00
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)	7,649,384.00	7,146,151.00	7,224,341.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.45%	3.47%	3.58%
District's Reserve Standard (Section 10B, Line 7):	6,656,781.33	6,170,662.86	6,051,038.88
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Due to planned cash deferrals by the State Budget, and the negative effect on General Fund cash balances, the District anticipates the need for short-term interfund borrowing in May and June.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(37,863,259.00)	(37,863,259.00)	0.0%	0.00	Met
1st Subsequent Year (2021-22)	(36,675,222.00)	(37,306,930.00)	1.7%	631,708.00	Met
2nd Subsequent Year (2022-23)	(42,568,061.00)	(43,692,351.00)	2.6%	1,124,290.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	0.00	1,000,000.00	New	1,000,000.00	Not Met
1st Subsequent Year (2021-22)	300,000.00	300,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	300,000.00	300,000.00	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. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The current year transfer out is based on the decision to transfer an additional \$1,000,000 to the Deferred Maintenance fund (Fund 14).

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	General Fund	General Fund	3,072,458
Certificates of Participation	27	General Fund	General Fund	8,000,000
General Obligation Bonds	26	Debt Service	Debt Service	259,544,093
Supp Early Retirement Program	2	General Fund	General Fund	1,828,086
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
TOTAL:				272,444,637

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	402,454	407,017	412,908	420,055
Certificates of Participation	631,854	160,000	280,000	575,500
General Obligation Bonds	17,032,200	16,215,596	16,215,596	16,215,596
Supp Early Retirement Program	814,043	814,043	814,043	0
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)
Total Annual Payments:	18,880,551	17,596,656	17,722,547	17,211,151
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

General Fund revenues are used to pay for some long-term commitments, and General Fund revenues are projected to decrease in the second subsequent year.

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	90,785,916.00	90,785,916.00
b. OPEB plan(s) fiduciary net position (if applicable)	6,485,781.00	6,485,781.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	84,300,135.00	84,300,135.00

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

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

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

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
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)	4,082,151.00	4,019,774.00
1st Subsequent Year (2021-22)	3,907,325.00	3,907,325.00
2nd Subsequent Year (2022-23)	3,907,325.00	3,907,325.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2020-21)	4,083,125.00	4,083,125.00
1st Subsequent Year (2021-22)	4,273,096.00	4,273,096.00
2nd Subsequent Year (2022-23)	4,493,556.00	4,493,556.00

d. Number of retirees receiving OPEB benefits

Current Year (2020-21)	243	243
1st Subsequent Year (2021-22)	243	243
2nd Subsequent Year (2022-23)	243	243

4. Comments:

Eligible retired employees, hired prior to 2013, have district-paid benefits to age 69.

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

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	886.5	873.5	853.5	841.5

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

906,835

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
9,865,666	9,578,686	9,406,098
capped at \$14,349	capped at \$14,349	capped at \$14,349
-6.0%	-3.0%	-1.9%

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?

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,125,604	1,142,498	1,159,625
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

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	676.5	682.3	676.7	671.0

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

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

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

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

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

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

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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)
Yes	Yes	Yes
3,293,065	3,269,317	3,212,677
capped at \$11,328	capped at \$11,328	capped at \$11,328
-1.2%	-1.5%	-1.7%

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?

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
409,712	415,857	422,095
1.5%	1.5%	1.5%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	82.0	68.0	68.0	68.0

- 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?	Yes	Yes	Yes
2. Total cost of H&W benefits	713,494	713,494	713,494
3. Percent of H&W cost paid by employer	capped at \$11,653	capped at \$11,653	capped at \$11,653
4. Percent projected change in H&W cost over prior year	-16.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	117,329	119,089	120,875
3. Percent change in step and column over prior year	-29.3%	1.5%	1.5%

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?	Yes	Yes	Yes
2. Total cost of other benefits	40,854	40,854	40,854
3. Percent change in cost of other benefits over prior year	-10.2%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

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

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

Comments:
(optional)

A6: The District offers uncapped health benefits to vested retirees hired prior to 2013 and to age 69.
A9: In May 2020, the Assistant Superintendent of Business Services retired, and the district has in place an Interim Assistant Superintendent of Business Services. A new Assistant Superintendent of Human Resources was hired on August 31, 2020.

End of School District Second Interim Criteria and Standards Review

Planning Factors for Future Years Projection Data

Planning Factor	2020-21	2021-22	2022-23	2023-24
Estimated Funded ADA (Average Daily Attendance)	15,247.90	15,247.90	14,408.93	13,977.87
Funded UPP (Unduplicated Pupil Percentage)	87.73%	90.24%	90.33%	89.42%
LCAP Percentage to Increase or Improve Services	33.91%	35.67%	35.73%	35.09%
LCFF Estimated Supplemental & Concentration Funds	\$42,218,058	\$46,111,218	\$44,201,890	\$42,792,166
Step & Column	1.50%	1.50%	1.50%	1.50%
Statutory COLA (Planning COLA)	0.00%	3.84%	1.28%	1.61%
STRS Employer Statutory Rates	16.15%	15.92%	18.00%	18.00%
PERS Employer Projected Rates	20.70%	23.00%	26.30%	27.30%
Lottery - Unrestricted per ADA	\$150	\$150	\$150	\$150
Lottery - Prop 20 per ADA	\$49	\$49	\$49	\$49
Mandated Block Grant per ADA	\$32.18	\$32.66	\$33.08	\$33.61
CPI	1.44%	1.57%	1.82%	2.12%
Routine Restricted Maintenance Account	3% of total GF expenditures	3% of total GF expenditures	3% of total GF expenditures	3% of total GF expenditures
Health Benefits	Hard Cap with no anticipated changes			
Reduction in Classroom Teachers due to Declining Enrollment		20 FTE	12 FTE	12 FTE
Additional Reductions Required to Maintain Positive Certification			\$7,000,000	\$12,000,000

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	167,424,172.00	5.18%	176,099,645.00	-4.25%	168,618,755.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,221,945.00	1.50%	3,270,274.00	1.28%	3,312,134.00
4. Other Local Revenues	8600-8799	3,544,979.00	-36.65%	2,245,815.00	0.00%	2,245,815.00
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	(37,863,259.00)	-1.47%	(37,306,930.00)	17.12%	(43,692,351.00)
6. Total (Sum lines A1 thru A5c)		136,327,837.00	5.85%	144,308,804.00	-9.58%	130,484,353.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				67,063,341.00		67,165,075.00
b. Step & Column Adjustment				992,587.00		991,276.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(890,853.00)		(1,080,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,063,341.00	0.15%	67,165,075.00	-0.13%	67,076,351.00
2. Classified Salaries						
a. Base Salaries				16,693,604.00		16,944,008.00
b. Step & Column Adjustment				250,404.00		254,160.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,693,604.00	1.50%	16,944,008.00	1.50%	17,198,168.00
3. Employee Benefits	3000-3999	32,916,608.00	0.00%	32,916,452.00	3.03%	33,915,209.00
4. Books and Supplies	4000-4999	6,630,176.00	1.57%	6,734,270.00	0.25%	6,750,846.00
5. Services and Other Operating Expenditures	5000-5999	13,342,917.00	1.57%	13,552,401.00	0.25%	13,585,758.00
6. Capital Outlay	6000-6999	132,908.00	-36.05%	85,000.00	0.00%	85,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	955,017.00	0.00%	955,017.00	0.00%	955,017.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,939,740.00)	-17.51%	(1,600,186.00)	0.00%	(1,600,186.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	-70.00%	300,000.00	0.00%	300,000.00
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		(7,000,000.00)
11. Total (Sum lines B1 thru B10)		136,794,831.00	0.19%	137,052,037.00	-4.22%	131,266,163.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(466,994.00)		7,256,767.00		(781,810.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,165,228.00		14,698,234.00		21,955,001.00
2. Ending Fund Balance (Sum lines C and D1)		14,698,234.00		21,955,001.00		21,173,191.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	6,928,850.00		14,688,850.00		13,828,850.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,656,782.00		6,170,663.00		6,261,039.00
2. Unassigned/Unappropriated	9790	992,602.00		975,488.00		963,302.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,698,234.00		21,955,001.00		21,173,191.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,656,782.00		6,170,663.00		6,261,039.00
c. Unassigned/Unappropriated	9790	992,602.00		975,488.00		963,302.00
(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)		7,649,384.00		7,146,151.00		7,224,341.00

F. ASSUMPTIONS

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

B1d.

2021-22 Projection, Unrestricted:

The District anticipates the following changes to 2021-22 certificated salaries:

\$909,147 return of salaries to unrestricted from restricted, for staff who pivoted to COVID mitigation and funding in 2020-21. Reduction of 20 teachers, for a savings of \$1,800,000. This nets to a reduction of \$890,853.

2022-23 Projection, Unrestricted:

Reduction of 12 teachers, for a savings of \$1,080,000.

B10.

2022-23 Projection, Unrestricted

In order to meet the reduced revenue projections in 2022-23 and adjusted for declining enrollment, the District needs to identify \$7 million in budget reductions in 2022-23.

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	35,612,722.00	-59.61%	14,382,638.00	0.00%	14,382,638.00
3. Other State Revenues	8300-8599	6,843,153.00	-21.37%	5,380,941.00	0.00%	5,380,941.00
4. Other Local Revenues	8600-8799	6,991,764.00	-0.18%	6,979,203.00	0.00%	6,979,203.00
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	37,863,259.00	-1.47%	37,306,930.00	17.12%	43,692,351.00
6. Total (Sum lines A1 thru A5c)		87,310,898.00	-26.64%	64,049,712.00	9.97%	70,435,133.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,620,194.00		19,200,303.00
b. Step & Column Adjustment				283,748.00		288,005.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,703,639.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,620,194.00	-6.89%	19,200,303.00	1.50%	19,488,308.00
2. Classified Salaries						
a. Base Salaries				11,953,634.00		11,775,674.00
b. Step & Column Adjustment				174,025.00		176,635.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(351,985.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,953,634.00	-1.49%	11,775,674.00	1.50%	11,952,309.00
3. Employee Benefits	3000-3999	11,582,871.00	0.17%	11,602,089.00	7.87%	12,515,562.00
4. Books and Supplies	4000-4999	19,172,426.00	-54.01%	8,816,821.00	1.82%	8,977,287.00
5. Services and Other Operating Expenditures	5000-5999	17,669,132.00	-19.20%	14,276,296.00	1.82%	14,536,125.00
6. Capital Outlay	6000-6999	874,527.00	-90.85%	80,000.00	0.00%	80,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,730,000.00	0.00%	1,730,000.00	0.00%	1,730,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,495,096.00	-22.71%	1,155,542.00	0.00%	1,155,542.00
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)						
11. Total (Sum lines B1 thru B10)		85,097,880.00	-19.34%	68,636,725.00	2.62%	70,435,133.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,213,018.00		(4,587,013.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,373,995.00		4,587,013.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		4,587,013.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,587,013.00				
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 (Line D3f must agree with line D2)		4,587,013.00		0.00		0.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

B1d.

2021-22 Projection, Restricted:

The District anticipates the following changes to 2021-22 certificated salaries: (\$1,703,639) for a reduction or transfer of certificated staff positions and extra hours, which were one-time-funded in 2020-21 with COVID relief funds.
The District anticipates the following changes to 2021-22 classified salaries: (\$351,985) for a reduction of classified staff positions and extra hours, which were one-time-funded in 2020-21 with COVID relief funds.

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	167,424,172.00	5.18%	176,099,645.00	-4.25%	168,618,755.00
2. Federal Revenues	8100-8299	35,612,722.00	-59.61%	14,382,638.00	0.00%	14,382,638.00
3. Other State Revenues	8300-8599	10,065,098.00	-14.05%	8,651,215.00	0.48%	8,693,075.00
4. Other Local Revenues	8600-8799	10,536,743.00	-12.45%	9,225,018.00	0.00%	9,225,018.00
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)		223,638,735.00	-6.83%	208,358,516.00	-3.57%	200,919,486.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				87,683,535.00		86,365,378.00
b. Step & Column Adjustment				1,276,335.00		1,279,281.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,594,492.00)		(1,080,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	87,683,535.00	-1.50%	86,365,378.00	0.23%	86,564,659.00
2. Classified Salaries						
a. Base Salaries				28,647,238.00		28,719,682.00
b. Step & Column Adjustment				424,429.00		430,795.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(351,985.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,647,238.00	0.25%	28,719,682.00	1.50%	29,150,477.00
3. Employee Benefits	3000-3999	44,499,479.00	0.04%	44,518,541.00	4.30%	46,430,771.00
4. Books and Supplies	4000-4999	25,802,602.00	-39.73%	15,551,091.00	1.14%	15,728,133.00
5. Services and Other Operating Expenditures	5000-5999	31,012,049.00	-10.26%	27,828,697.00	1.05%	28,121,883.00
6. Capital Outlay	6000-6999	1,007,435.00	-83.62%	165,000.00	0.00%	165,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,685,017.00	0.00%	2,685,017.00	0.00%	2,685,017.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(444,644.00)	0.00%	(444,644.00)	0.00%	(444,644.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	-70.00%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(7,000,000.00)
11. Total (Sum lines B1 thru B10)		221,892,711.00	-7.30%	205,688,762.00	-1.94%	201,701,296.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,746,024.00		2,669,754.00		(781,810.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,539,223.00		19,285,247.00		21,955,001.00
2. Ending Fund Balance (Sum lines C and D1)		19,285,247.00		21,955,001.00		21,173,191.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740	4,587,013.00		0.00		0.00
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	6,928,850.00		14,688,850.00		13,828,850.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,656,782.00		6,170,663.00		6,261,039.00
2. Unassigned/Unappropriated	9790	992,602.00		975,488.00		963,302.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,285,247.00		21,955,001.00		21,173,191.00

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,656,782.00		6,170,663.00		6,261,039.00
c. Unassigned/Unappropriated	9790	992,602.00		975,488.00		963,302.00
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)		7,649,384.00		7,146,151.00		7,224,341.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.45%		3.47%		3.58%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		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)						
		15,194.07		14,355.10		13,924.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		221,892,711.00		205,688,762.00		201,701,296.00
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)		221,892,711.00		205,688,762.00		201,701,296.00
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)		6,656,781.33		6,170,662.86		6,051,038.88
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)		6,656,781.33		6,170,662.86		6,051,038.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Second Interim
 2020-21 Original Budget
 Technical Review Checks

Oxnard Elementary

Ventura 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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-3220-0-0000-0000-9791	3220	9791	-2,897,506.04
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Explanation:Per CDE guidance, CRF-Coronavirus Relief Fund expenditures (Resource 3220) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3220.

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3210	-121,681.45

Explanation:Per CDE guidance, ESSER Fund expenditures (Resource 3210) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3210.

01	3220	-2,897,506.04
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Explanation:Per CDE guidance, CRF-Coronavirus Relief Fund expenditures (Resource 3220) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3220.

Total of negative resource balances for Fund 01		-3,019,187.49
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3210	9790	-121,681.45
Explanation:Per CDE guidance, ESSER Fund expenditures (Resource 3210) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. Thsi results in a negative beginning balance for Resource 3210.			
01	3220	9790	-2,897,506.04
Explanation:Per CDE guidance, CRF-Coronavirus Relief Fund expenditures (Resource 3220) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3220.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
2/18/2021 10:42:48 AM

56-72538-0000000

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

Oxnard Elementary

Ventura 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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01-3010-0-0000-0000-9740				3010	9740	2,435.00
Explanation: A budget transfer was incorrectly posted to the financial system immediately following First Interim Budget; this error will be corrected once the Second Interim Budget is posted to the financial system.						
01-6388-0-0000-0000-9740				6388	9740	63,720.00
Explanation: A budget transfer was incorrectly posted to the financial system immediately following First Interim Budget; this error will be corrected once the Second Interim Budget is posted to the financial system.						

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01-3220-0-0000-0000-9791				3220	9791	-2,897,506.00
Explanation: Per CDE guidance, CRF-Coronavirus Relief Fund expenditures (Resource 3220) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3220.						

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
 2/18/2021 10:43:28 AM

56-72538-0000000

Second Interim
 2020-21 Actuals to Date
 Technical Review Checks

Oxnard Elementary

Ventura 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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01	3220	0	0000	0000	9791	3220	9791	-2,897,506.04
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Explanation: Per CDE guidance, CRF-Coronavirus Relief Fund expenditures (Resource 3220) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3220.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
2/18/2021 10:51:13 AM

56-72538-0000000

Second Interim
2020-21 Projected Totals
Technical Review Checks

Oxnard Elementary

Ventura 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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			

01	3220	0	0000	0000	9791	3220	9791	-2,897,506.00
----	------	---	------	------	------	------	------	---------------

Explanation: Per CDE guidance, CRF-Coronavirus Relief Fund expenditures (Resource 3220) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3220.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Explanation: A Cashflow Worksheet in Excel format (other than Form CASH) is included with the 2020-21 Second Interim Budget Report.

Checks Completed.