

## 2020-2021 Second Interim Budget Report



Presented to the Board of Trustees for Approval March 9, 2021

## TABLE OF CONTENTS

SUMMARY	
NARRATIVE	1-8
PROJECTED FINANCIAL ACTIVITY SUMMARIES	9-10
COMPARISON OF FIRST INTERIM TO SECOND INTERIM	
MULTI-YEAR PROJECTION SUMMARIES	13-16
STATE FORMS	
STATE SCHEDULE LEGEND	17
GENERAL FUND	
OTHER FUNDS	43-105
AVERAGE DAILY ATTENDANCE SUMMARY	106
CASH FLOW SCHEDULE	107-108
INTERIM CERTIFICATION	109-111
ESSA MAINTENANCE OF EFFORT	112-114
INDIRECT COST RATE WORKSHEET	115-118
GENERAL FUND – MULTIYEAR PROJECTION	119-124
SUMMARY OF INTERFUND ACTIVITIES	125-126
CRITERIA & STANDARDS REVIEW	127-152
CTATE COETIA/ADE TECHNICAL DEL/IEIA/	152 154

## Tamalpais Union High School District 2020-21 Second Interim Report and Multiyear Fiscal Projection As of January 31, 2021

Presented March 9, 2021

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1<sup>st</sup> through January 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), School Services of California (SSC), and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

State Changes Since First Interim Reporting: Per the State Department of Finance, the projected funded cost of living adjustments (COLA) for 2021-22 and 2022-23 have increased from 0% to 3.84% and 2.98%, respectively. Additionally, \$6.7 billion has been received in federal COVID-19 Elementary and Secondary School Emergency Relief (ESSER) II funds to support the reopening of schools. The Legislature has approved \$6.0 billion for allocation to schools to mitigate COVID-19's impact on students, while providing schools with guidance and resources to maximize safe, in-person services to students. Use for the remaining \$700 million has yet to be proposed and approved by the Legislature.

**State Proposition 98 Funding:** The Enacted State Budget set Proposition 98 funding for 2020-21 at \$70.9 billion, which represents a \$0.4 billion increase from the May Revise estimate. Additionally, the minimum guarantee for both 2019–20 and 2020–21 increased from their June 2020 Enacted State Budget levels by \$1.9 billion and \$11.9 billion, respectively, to \$79.5 billion and \$82.8 billion.

**Local Control Funding Formula (LCFF):** The Enacted State Budget included no COLA funding for LCFF for the current year, but also did not subject local educational agencies (LEA) to the -10% proration factor proposed in the Governor's May Revision. However, as noted above, LEAs are projected to receive a COLA. The chart below is a comparison of the COLA percentages between the various budget reporting periods:

Description	2020-21	2021-22	2022-23	
Funded COLAs (May Revision)	-7.92% Net	-7.92% Net	-7.92% Net	
Funded COLAs (Enacted Budget)	0% Net	N/A	N/A	
Statutory COLAs as of the 21-22				
Governor's Proposal	2.31%	1.50%	2.98%	
Funded COLAs (Governor's Proposal)	0% Net	3.84%	2.98%	
SSC Estimated Planning COLA as of				
the 21-22 Governor's Proposal	0% Net	3.84%	1.28%	

Under the Governor's State budget proposal and current law, traditional attendance accounting returns in 2021-22 with the assumption that all students will attend school in person. Please note that due to the District being community funded (i.e. basic aid), the annual COLA has a minimal

effect with regard to the District's funding. In addition, programs outside of the LCFF are proposed to receive the statutory COLA of 1.50% for 2021-22.

## Additional Governor's Budget Proposal Components

Additional components of the Governor's Proposed State Budget for 2021-22 provide for the following items:

- Partial pay down of cash deferrals
- Mitigating COVID-19 pandemic effects on students
- \$300 million in funding for Special Education Early Intervention Preschool Grant
- \$1.5 billion in Prop. 51 bond funds to support school construction projects
- \$2.3 billion one-time supplemental payment, outside of Prop 98, and the elimination of supplemental payments in subsequent years
- Additional state and federal one-time allocations in 2020-21 and 2021-22 include the following: \$2 billion in one-time Prop. 98 funds for in-person instruction beginning in February 2021 (regulations and implementation related to this proposal continue)
- \$4.6 billion in Prop. 98 funds for expanded learning time and academic intervention grants
- More Elementary and Secondary School Emergency Relief funds for in-person instruction to reopen schools
- \$330.7 million for Investing in Educators

### **Local Control Accountability Plan (LCAP)**

The LCAP adoption cycle and related requirements are expected to return to a more normal cycle this spring. By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditure tables that were approved in January 2020 but later suspended for the 2020-21 year. In addition, LEAs must adopt a one-time transitional Annual Update, which will require reporting on both the actual expenditures and outcomes related to the 2019-20 LCAP, and the implementation status and estimated actual expenditures for the 2020-21 Learning Continuity and Attendance Plans.

Further changes to LCAP requirements may be forthcoming. The Governor's expanded learning time and academic intervention grants proposal, if approved as presented, would require the adoption of an addendum as part of the 2021-22 LCAP describing how grant funds would be used.

Lastly, the Governor has proposed additional changes "to address concerns that some [LEAs] allocate funds for increased and improved services and then leave them unspent, reallocating them for other purposes in future years." The proposed trailer bill language would require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the "annual update" year. This shortfall could include a quantitative shortfall – e.g. estimated actual expenditures are less than budgeted expenditures – and/or a qualitative shortfall – estimated improvement in a service was less than the planned improvement. The calculated amount of this shortfall would then become an added increased and improved services requirement in the LCAP year. These changes, if adopted, would be effective for LCAPs adopted in June of 2022.

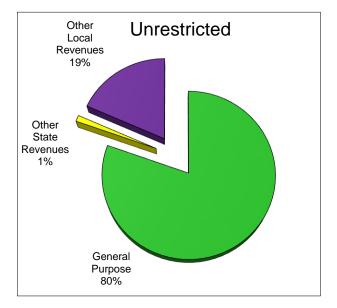
## 2020-21 Tamalpais Union High School District Primary Budget Components

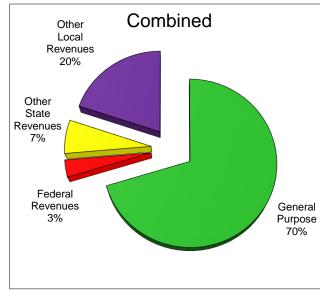
- ❖ Property taxes are projected to be approximately \$68.7 million.
- ❖ Funded Average Daily Attendance (ADA) is based on the District's 2019-20 ADA of 4,929 since ADA for 2020-21 is not being reported to the State, and a "hold harmless" provision applies.
  - ➤ Due to being a community funded district, holding ADA at the 2019-20 amount does not materially impact LCFF revenues
- The District's funded unduplicated pupil percentage (UPP) for supplemental and concentration funding is 10.75%. There is no "hold harmless" provision for the UPP.
- ❖ Lottery revenue is estimated to be \$150 per ADA for unrestricted purposes and \$49 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$61.94 for 9-12 ADA.
- Except as illustrated under <u>Contributions to Restricted Programs</u>, all federal and state restricted categorical programs are self-funded.

## **General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$70,016,633	\$70,016,633
Federal Revenues	\$0	\$3,257,978
Other State Revenues	\$1,035,650	\$6,423,494
Other Local Revenues	\$16,041,389	\$19,815,157
TOTAL	\$87,093,672	\$99,513,262





### **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds. However, the EPA funding is additional state aid for the Tamalpais Union High School District and other basic aid districts.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure).
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Illustrated below is how the District's EPA funds are appropriated for 2020-21. The amounts will be revised throughout the year based on information received from the State.

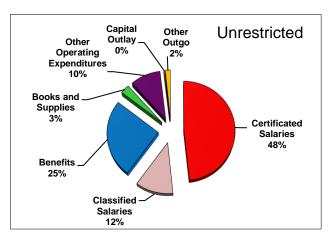
Education Protection Account (EPA) Budget 2020-21 Fiscal Year					
Description	Amount				
BEGINNING BALANCE	\$0				
BUDGETED EPA REVENUES: Estimated EPA Funds	\$985,892				
BUDGETED EPA EXPENDITURES:  Certificated Instructional Salaries  Certificated Instructional Benefits	\$721,620 \$264,272				
TOTAL	\$985,892				
ENDING BALANCE	\$0				

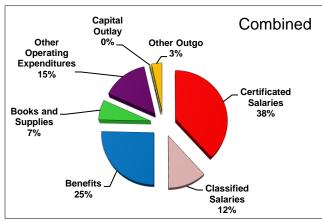
### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 85% of the District's unrestricted budget, and approximately 75% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$32,703,103	\$38,436,061
Classified Salaries	\$7,891,661	\$11,602,921
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$17,207,402	\$25,484,179
Books and Supplies	\$1,976,135	\$6,461,261
Other Operating Expenditures	\$6,584,286	\$14,653,226
Capital Outlay	\$168,445	\$216,549
Other Outgo	\$1,101,658	\$3,368,035
TOTAL	\$67,632,690	\$100,222,232

Following is a graphical representation of expenditures by percentage:





## **General Fund Net Contributions to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$14,924,038
Restricted Maintenance Account	\$2,972,713
Career Technical Education	\$209,741
Contributions from Foundations	(\$56,000)
TOTAL CONTRIBUTIONS	\$18,050,492

### **General Fund Summary**

The District's 2020-21 General Fund projects a total operating deficit of \$2.56 million (\$445,018 unrestricted deficit) resulting in an estimated ending fund balance of \$18.73 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$12,000; restricted programs - \$916,198; assignments - \$4.98 million; economic uncertainty - \$3.06 million; unassigned - \$9.75 million. Illustrated below is a detailed description of the fund balance components.

## **Cash Flow**

Cash flow projections have been prepared reflecting the new principal apportionment deferrals beginning in February. Per the enclosed cash flow schedule, the District needed to borrow funds for November from the Marin County Treasury via the District's Board-approved Tax Anticipation Note (TAN) until the District received its property tax apportionments in December, and repaid back the note to the County Treasury.

## **Fund Summaries**

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2019-20	Est. Net Change	2020-21
GENERAL (UNRESTRICTED & RESTRICTED)	\$21,293,313	(\$2,564,478)	\$18,728,835
ADULT EDUCATION	\$582,778	(\$563,136)	\$19,642
CAFETERIA FUND	\$501,834	(\$114,115)	\$387,719
DEFERRED MAINTENANCE	\$2,435,480	(\$2,435,480)	\$0
SPECIAL RESERVE FUND	\$9,280	\$100	\$9,380
FOUNDATION SPECIAL RESERVE	\$53,413	\$0	\$53,413
BUILDING FUND	\$0	\$0	\$0
CAPITAL FACILITIES FUND	\$308,172	(\$265,172)	\$43,000
CAPITAL OUTLAY FUND	\$3,943,873	\$305,000	\$4,248,873
BOND INTEREST & REDEMPTION	\$9,110,109	\$343,505	\$9,453,614
SELF-INSURANCE	\$66,771	(\$66,771)	\$0
TOTAL	\$38,305,023	(\$5,360,547)	\$32,944,476

## **Multiyear Projection**

## General Planning Factors:

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

Planning Factor	2019-20	2020-21	2021-22	2022-23
Department of Finance Statutory COLA	3.26%	2.31%	1.50%	2.98%
SSC Recommended Funded COLA	3.26%	0.00%	3.84%	1.28%
State Teachers Retirement System (STRS) Employer Rates	17.10%	16.15%	15.92%	18.00%
Public Employees Retirement System (PERS) Employer Rates	19.72%	20.70%	23.00%	26.30%
Lottery – Unrestricted per ADA	\$146	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$45	\$49	\$49	\$49
Mandated Cost per ADA / One Time Allocation	\$0	\$0	\$0	\$0
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$61.94	\$62.87	\$64.74
	3% of	3% of	3% of	3% of
Routine Restricted Maintenance Account	total GF	total GF	total GF	total GF
(Refer to the provisions discussed above)	expend	expend	expend	expend
	& outgo	& outgo	& outgo	& outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

### Revenue Assumptions for 21-22 and 22-23:

Given the uncertainty of the economic effects of the coronavirus pandemic, estimated increases in property tax revenues are 2.92% in 21-22 and 22-23 each year. Federal revenue and state revenue are estimated to remain constant beyond the 20-21 reductions for one-time CARES (Coronavirus Aid, Relief, and Economic Security) Act funds. Unrestricted local revenue is estimated to increase due to projected parcel tax growth of 3%. After removal of foundation funding sources, restricted local revenue is estimated to remain constant. Increase in contributions to restricted programs is due to the following:

- Projected step and pension changes relating to the restricted portion of the general fund
- Increased special education costs noted below

## Expenditure Assumptions for 21-22 and 22-23:

Unrestricted salary changes are due to certificated step & column increases of approximately 1.40%, and classified step increases of approximately 4.38%. In addition, unrestricted certificated salary costs are estimated to increase in 21-22 due additional teaching staff in 22-23 due to the expiration of the temporary three year 'class size increase' agreement with the certificated employee association. Both unrestricted certificated and classified salaries are increasing due to budgeting funds for projected contracted retirement incentive grant costs. Net changes to restricted salary in 21-22 include the same step & column increases stated above and the removal of one-time funding sources.

Benefits are adjusted accordingly based on salary changes noted above, as well as to account for expected changes in pension costs. The STRS rate accounts for a decrease of 0.23 percentage points in 21-22, and a 2.08 percentage point increase in 22-23 with the expiration of the State pension relief. Based on the latest estimates, PERS is projected to increase by 2.30 percentage points in 21-22, and by 3.30 percentage points in 22-23 with the expiration of the State pension relief. Health and welfare benefits are estimated to increase by approximately 5% each year.

Unrestricted supplies and capital outlay are estimated to remain constant. Restricted supplies and capital outlay are estimated to decrease due to one-time CARES Act funds. The change in unrestricted services is due to projected increases in utilities of 4% each year and budgeting for election costs from year to year. Restricted services are projected to increase due to expected rises in special education costs of 10% each year. Unrestricted other outgo is adjusted for scheduled increases in solar lease payments. Restricted other outgo is projected to increase due to expected rises in special education costs of 10% each year. Transfers-out are estimated to decrease due to the removal of transfers to community education and student nutrition services.

## Estimated Ending Fund Balances:

During 2021-22, the District estimates that the combined General Fund is projected to deficit spend by \$777,249 resulting in an ending combined General Fund balance of approximately \$17.95 million.

During 2022-23, the District estimates that the combined General Fund is projected to deficit spend by \$3.21 million resulting in an ending combined General Fund balance of \$14.74 million.

Illustrated below are the components of fund balance for the current and two subsequent years in the same format as the Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of three percent of total General Fund outgo:

Description	2020-21	2021-22	2022-23
21-22 Projected Deficit	\$777,249		
22-23 Projected Deficit	\$3,207,036	\$3,207,036	
Textbook Adoptions - Next Generation Science Standards (NGSS)	\$500,000	\$500,000	\$500,000
Distance Learning Materials	\$500,000	\$500,000	\$500,000
Amount Disclosed per SB 858 Requirements	\$4,984,285	\$4,207,036	\$1,000,000
Add: Nonspendable Reserves	\$12,000	\$12,000	\$12,000
Add: State Reserve for Economic Uncertainty (REU) - 3%	\$3,064,400	\$2,957,700	\$3,105,700
Add: Restricted Fund Balance	\$916,198	\$916,198	\$916,198
Add: Unallocated	\$9,751,952	\$9,858,652	\$9,710,652
Estimated Ending Fund Balance	\$18,728,835	\$17,951,586	\$14,744,550

## Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

Staff is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

## **2020-21 Second Interim Budget** Projected Financial Activity: All Funds

Description	General Fund (01)	Adult Education Fund (11)	Cafeteria Food Services Fund (13)	Deferred Maintenance Fund (14)	Special Reserve Fund (17)	Foundation Special Revenue Fund (19)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Bond Interest and Redemption Fund (51)	Self Insurance Fund (67)	Total
REVENUES	1 una (01)	Tana (TT)	1 4114 (10)	T drid (14)	T drid (17)	T drid (10)	1 4114 (20)	1 dild (40)	T drid (01)	T dild (07)	rotai
General Purpose Revenues: State Aid & EPA Property Taxes & Misc. Local Total General Purpose	1,689,963 68,326,670 70,016,633	100,000 100,000	- - -	357,000 357,000	- - -	- - -	- - -	- - -	- - -	- - -	1,689,963 68,783,670 70,473,633
Federal Revenues Other State Revenues Other Local Revenues	3,257,978 6,423,494 19,815,157	106,178 720,071 195,000	155,755 14,301 507,729	10,000	- - 100	- - -	20,000	25,000	11,560,042	- - 273	3,519,911 7,157,866 32,133,301
TOTAL - REVENUES	99,513,262	1,121,249	677,785	367,000	100	<del>-</del>	20,000	25,000	11,560,042	273	113,284,711
EXPENDITURES											
Certificated Salaries Classified Salaries Employee Benefits (All) Books & Supplies Other Operating Expenses (Services) Capital Outlay Other Outgo Direct Support/Indirect Costs	38,436,061 11,602,921 25,484,179 6,461,261 14,653,226 216,549 3,417,460 (49,425)	324,127 378,484 317,149 575,320 51,910 - - 37,395	593,532 386,469 334,264 7,557 600 - 12,030	2,157,195 111,790 533,495	- - - - - -	- - - - - - -	216,880 68,292 - -	- - - 5,992 1,094,008 - -	- - - - - 11,216,537	- - - - - - - -	38,760,188 12,574,937 26,187,797 9,744,920 14,898,767 1,844,652 14,633,997
TOTAL - EXPENDITURES	100,222,232	1,684,385	1,334,452	2,802,480	-	<del>-</del>	285,172	1,100,000	11,216,537	<del>-</del>	118,645,258
EXCESS (DEFICIENCY)	(708,970)	(563,136)	(656,667)	(2,435,480)	100	<u>-</u>	(265,172)	(1,075,000)	343,505	273	(5,360,547)
OTHER SOURCES/USES											
Transfers In Transfers (Out) Net Other Sources (Uses) Contributions to Restricted Programs	67,044 (1,922,552) -	- - -	542,552 - -	- - -	- - -	- - -	- - -	1,380,000 - -	- - -	- (67,044) -	1,989,596 (1,989,596) -
TOTAL - OTHER SOURCES/USES	(1,855,508)		542,552					1,380,000		(67,044)	
FUND BALANCE INCREASE (DECREASE)	(2,564,478)	(563,136)	(114,115)	(2,435,480)	100	<u>-</u>	(265,172)	305,000	343,505	(66,771)	(5,360,547)
FUND BALANCE											
Beginning Fund Balance	21,293,313	582,778	501,834	2,435,480	9,280	53,413	308,172	3,943,873	9,110,109	66,771	38,305,023
Ending Balance, June 30	18,728,835	19,642	387,719	-	9,380	53,413	43,000	4,248,873	9,453,614	-	32,944,476

## 2020-21 Second Interim Budget

**Projected Financial Activity: Operating Fund** 

	General Fund				
Description	Unrestricted Restricted Total				
REVENUES					
General Purpose Revenues: State Aid & EPA Property Taxes & Misc. Local Total General Purpose Federal Revenues Other State Revenues	1,689,963 68,326,670 70,016,633 - 1,035,650	3,257,978 5,387,844	1,689,963 68,326,670 70,016,633 3,257,978 6,423,494		
Other Local Revenues	16,041,389	3,773,768	19,815,157		
TOTAL - REVENUES	87,093,672	12,419,590	99,513,262		
Certificated Salaries Classified Salaries Employee Benefits (All) Books & Supplies Other Operating Expenses (Services) Capital Outlay Other Outgo Direct Support/Indirect Costs  TOTAL - EXPENDITURES  EXCESS (DEFICIENCY) OTHER SOURCES/USES	32,703,103 7,891,661 17,207,402 1,976,135 6,584,286 168,445 1,191,548 (89,890) 67,632,690 19,460,982	5,732,958 3,711,260 8,276,777 4,485,126 8,068,940 48,104 2,225,912 40,465 32,589,542 (20,169,952)	38,436,061 11,602,921 25,484,179 6,461,261 14,653,226 216,549 3,417,460 (49,425) 100,222,232 (708,970)		
Transfers In Transfers (Out) Net Other Sources (Uses) Contributions (to Restricted Programs) TOTAL - OTHER SOURCES/USES	67,044 (1,922,552) - (18,050,492) (19,906,000)	- 18,050,492 18,050,492	67,044 (1,922,552) - - (1,855,508)		
FUND BALANCE INCREASE (DECREASE)	(445,018)	(2,119,460)	(2,564,478)		
FUND BALANCE	(,)	( , =, :=3)	( , ·, ·· -)		
Beginning Fund Balance	18,257,655	3,035,658	21,293,313		
Ending Balance, June 30	17,812,637	916,198	18,728,835		

## 2020-21 Second Interim Budget

## Comparison of the 2020-21 First Interim Budget to the 2020-21 Second Interim Budget

	2020-2	1 First Interim B	udget	2020-21	Second Interim	Budget		Variance	
Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted (A)	Combined
REVENUES									
General Purpose Revenue	70,116,633	-	70,116,633	70,016,633	-	70,016,633	(100,000) (B)	-	(100,000)
Federal Revenue	-	3,254,177	3,254,177	-	3,257,978	3,257,978	-	3,801 <i>(A)</i>	3,801
State Revenue	1,035,650	5,297,047	6,332,697	1,035,650	5,387,844	6,423,494	-	90,797 <i>(A)</i>	90,797
Local Revenue	16,028,446	3,695,294	19,723,740	16,041,389	3,773,768	19,815,157	12,943	78,474 <i>(A)</i>	91,417
Total Revenues	87,180,729	12,246,518	99,427,247	87,093,672	12,419,590	99,513,262	(87,057)	173,072	86,015
EXPENDITURES									
Certificated Salaries	32,511,909	5,512,606	38,024,515	32,703,103	5,732,958	38,436,061	191,194 (C)	220,352 <i>(A)</i>	411,546
Classified Salaries	7,931,493	3,596,569	11,528,062	7,891,661	3,711,260	11,602,921	(39,832)	114,691 <i>(A)</i>	74,859
Benefits	17,112,860	8,206,309	25,319,169	17,207,402	8,276,777	25,484,179	94,542 <i>(D)</i>	70,468 <i>(A)</i>	165,010
Books and Supplies	2,006,256	5,226,210	7,232,466	1,976,135	4,485,126	6,461,261	(30,121)	(741,084) <i>(A)</i>	(771,205)
Other Services & Oper.	6,305,478	7,580,427	13,885,905	6,584,286	8,068,940	14,653,226	278,808 <i>(E)</i>	488,513 <i>(A)</i>	767,321
Capital Outlay	227,845	48,104	275,949	168,445	48,104	216,549	(59,400) <i>(F)</i>	- (A)	(59,400)
Other Outgo 7xxx	1,191,548	2,352,079	3,543,627	1,191,548	2,225,912	3,417,460	-	(126,167) <i>(A)</i>	(126,167)
Transfer of Indirect 73xx	(85,129)	35,704	(49,425)	(89,890)	40,465	(49,425)	(4,761)	4,761 <i>(A)</i>	-
Total Expenditures	67,202,260	32,558,008	99,760,268	67,632,690	32,589,542	100,222,232	430,430	31,534	461,964
Excess / (Deficiency)	19,978,469	(20,311,490)	(333,021)	19,460,982	(20,169,952)	(708,970)	(517,487)	141,538	(375,949)
OTHER SOURCES/USES									
Transfers In	-	-	-	67,044	-	67,044	67,044 <i>(G)</i>	-	67,044
Transfers (Out)	(2,022,552)	-	(2,022,552)	(1,922,552)	-	(1,922,552)		-	100,000
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(18,195,563)	18,195,563	-	(18,050,492)	18,050,492	-	145,071 <i>(H)</i>	(145,071) <i>(H)</i>	-
Total Financing Sources/Uses	(20,218,115)	18,195,563	(2,022,552)	(19,906,000)	18,050,492	(1,855,508)	312,115	(145,071)	167,044
Net Increase (Decrease)	(239,646)	(2,115,927)	(2,355,573)	(445,018)	(2,119,460)	(2,564,478)	(205,372)	(3,533)	(208,905)
FUND BALANCE, RESERVES									
Beginning Balance	18,257,655	3,035,658	21,293,313	18,257,655	3,035,658	21,293,313	-	-	-
Ending Balance	18,018,009	919,731	18,937,740	17,812,637	916,198	18,728,835	(205,372)	(3,533)	(208,905)
Nonspendable	12,000	-	12,000	12,000	-	12,000		-	-
Restricted	-	919,731	919,731	-	916,198	916,198	-	(3,533)	(3,533)
Assigned	4,728,353	-	4,728,353	4,984,285	-	4,984,285	255,932	-	255,932
Unassigned - REU	3,053,500	-	3,053,500	3,064,400	-	3,064,400	10,900	-	10,900
Unassigned - Other	10,224,156	-	10,224,156	9,751,952	-	9,751,952	(472,204)	-	(472,204)
Total - Fund Balance	18,018,009	919,731	18,937,740	17,812,637	916,198	18,728,835	(205,372)	(3,533)	(208,905)

#### Notes:

- (A) Variances within the restricted portion of the general fund are primarily due to increased expenditures relating to additional revenue received and spending funds carried over from 19-20. Please note that the changes affect the contributions from the general fund by approximately \$145,000 (see Note H below).
- (B) The decrease in general purpose revenue corresponds to an equal increase of transfers out and is for accounting purposes only.
- (C) The increase in unrestricted salaries is primarily due to additional costs of \$74K for maternity/paternity leaves, \$72K in instructional coach stipends, \$26K in catastrophic leave assessments and \$12K in extra service stipends.
- (D) The increase in unrestricted benefits is due to associated fringe costs of increased salaries in Note C above, and aligning health and welfare benefits based on projections to year-end.
- (E) The increase in unrestricted other services is due to an increase of \$200K in legal services and of \$74K in information technology contract services.
- (F) The decrease in capital outlay is due to removing capital costs for technology equipment.
- (G) The change of transfers in accounts for the proceeds from closing Fund 67.
- (H) The net change in contributions is due to decreases in special education excess costs and increases in mental health revenue.

## **2020-21 Second Interim Budget** Multi-Year Financial Projection

	2020-21	Second Interim	n Budget	2021-	22 Projected B	udget	2022-	23 Projected B	udget
Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	70,016,633	-	70,016,633	72,059,863	-	72,059,863	74,074,540	-	74,074,540
Federal Revenue (B)	-	3,257,978	3,257,978	-	1,153,346	1,153,346	-	1,153,346	1,153,346
State Revenue (B)	1,035,650	5,387,844	6,423,494	1,035,650	4,346,699	5,382,349	1,035,650	4,346,699	5,382,349
Local Revenue (C)	16,041,389	3,773,768	19,815,157	16,615,657	2,598,736	19,214,393	17,104,153	2,598,736	19,702,889
TOTAL REVENUES	87,093,672	12,419,590	99,513,262	89,711,170	8,098,781	97,809,951	92,214,343	8,098,781	100,313,124
EXPENDITURES									
Certificated Salaries (D)	32,703,103	5,732,958	38,436,061	33,318,546	5,051,673	38,370,219	34,443,006	5,122,396	39,565,402
Classified Salaries (D)	7,891,661	3,711,260	11,602,921	8,318,316	3,506,981	11,825,297	8,682,658	3,660,587	12,343,245
Benefits (E)	17,207,402	8,276,777	25,484,179	17,942,424	8,346,406	26,288,830	19,707,225	8,758,357	28,465,582
Books and Supplies (F)	1,976,135	4,485,126	6,461,261	1,976,135	1,150,399	3,126,534	1,976,135	1,150,399	3,126,534
Other Services & Oper. Exp (G)	6,584,286	8,068,940	14,653,226	6,297,286	7,085,170	13,382,456	6,508,086	7,741,170	14,249,256
Capital Outlay (F)	168,445	48,104	216,549	168,445	31,427	199,872	168,445	31,427	199,872
Other Outgo (H)	1,191,548	2,225,912	3,417,460	1,200,477	2,420,388	3,620,865	1,209,754	2,662,388	3,872,142
Transfer of Indirect Costs	(89,890)	40,465	(49,425)	(72,411)	22,986	(49,425)	(72,411)	22,986	(49,425)
TOTAL EXPENDITURES	67,632,690	32,589,542	100,222,232	69,149,218	27,615,430	96,764,648	72,622,898	29,149,710	101,772,608
EXCESS / (DEFICIENCY)	19,460,982	(20,169,952)	(708,970)	20,561,952	(19,516,649)	1,045,303	19,591,445	(21,050,929)	(1,459,484)
OTHER SOURCES/USES									
Transfers In	67,044	-	67,044	-	-	-	-	-	-
Transfers Out (I)	(1,922,552)	-	(1,922,552)	(1,822,552)	-	(1,822,552)	(1,747,552)	-	(1,747,552)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted (J)	(18,050,492)	18,050,492	-	(19,516,649)	19,516,649	-	(21,050,929)	21,050,929	-
TOTAL OTHER SOURCES / USES	(19,906,000)	18,050,492	(1,855,508)	(21,339,201)	19,516,649	(1,822,552)	(22,798,481)	21,050,929	(1,747,552)
Net Increase (Decrease)	(445,018)	(2,119,460)	(2,564,478)	(777,249)	-	(777,249)	(3,207,036)	-	(3,207,036)
FUND BALANCE, RESERVES									
Estimated Beginning Balance	18,257,655	3,035,658	21,293,313	17,812,637	916,198	18,728,835	17,035,388	916,198	17,951,586
Estimated Ending Balance	17,812,637	916,198	18,728,835	17,035,388	916,198	17,951,586	13,828,352	916,198	14,744,550
Nonspendable	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000
Restricted	-	916,198	916,198	-	916,198	916,198	-	916,198	916,198
Assigned	4,984,285	-	4,984,285	4,207,036	-	4,207,036	1,000,000	-	1,000,000
Unassigned - REU @ 3%	3,064,400	-	3,064,400	2,957,700	-	2,957,700	3,105,700	-	3,105,700
Unassigned - Other	9,751,952	-	9,751,952	9,858,652	-	9,858,652	9,710,652	-	9,710,652
Total - Est. Fund Balance	17,812,637	916,198	18,728,835	17,035,388	916,198	17,951,586	13,828,352	916,198	14,744,550

Fund Balance Reserve Percentage (Combined Assigned & Unassigned)

17.43% 17.27% 13.35%

#### Notes:

- (A) The changes to general purpose revenues are primarily due to estimated increases in property tax revenue of 2.92% for each of the two subsequent years.
- (B) Unrestricted state revenue is estimated to remain constant. Restricted federal revenue and state revenue are estimated to remain constant beyond the 20-21 reductions for one-time CARES (Coronavirus Aid, Relief, and Economic Security) Act funds.
- (C) Unrestricted local revenue is projected to increase due to parcel tax growth of 3% each year. The decrease in restricted local revenue in 21-22 is due to the removal of foundation funding sources.
- (D) Salary changes include certificated step & column increases of approximately 1.40%, and classified step increases of approximately 4.38%. In addition, certificated salary costs are estimated to increase due to additional teaching staff in 22-23 to accommodate projected increased enrollment. Additionally, both certificated and classified salaries were increased due to budgeting funds for projected contracted retirement incentive costs. Lastly, restricted salary costs in 21-22 include decreases due to the removal of one-time CARES Act activity.
- (E) Benefits are adjusted accordingly based on the salary changes noted above, as well as to account for expected increased pension costs.
  - \* The STRS rate contains a decrease of 0.23 percentage points for 21-22.
  - \* The STRS rate for 22-23 contains a 2.08 percentage point increase.
  - \* Based on the latest estimates, PERS is projected to increase by 2.30 percentage points in 21-22, and by 3.30 percentage points in 22-23.

Health and welfare benefits are estimated to increase by approximately 5% each year.

- (F) Unrestricted supplies and capital outlay are estimated to remain constant. Restricted supplies and capital outlay are estimated to decrease in 21-22 due to the removal of one-time CARES Act funds.
- (G) The change in unrestricted services is due to projected increases in utilities of 4% each year; budgeting for election costs every other year; and removing costs associated with the 20-21 parcel tax measure. Net changes to restricted services include the removal of one-time CARES Act funds in 21-22, and expected increases in special education costs of 10% each year.
- (H) Unrestricted other outgo is projected to rise due to scheduled increases in solar lease payments. Restricted other outgo is projected to increase due to expected rises in special education costs of 10% each year.
- (I) Transfers-out are estimated to decrease due to the reduction of transfers to community education and student nutrition services.
- (J) The increase of contributions to restricted programs is due to projected salary step and benefit increases relating to the restricted portion of the general fund; and increased special education costs noted above.

## 2020-21 Second Interim Budget Reconciliation of MYP Change in Unrestricted Fund Balance

Description	2021-22	2022-23
PRIOR YEAR SURPLUS (DEFICIT) SPENDING	(\$445,018)	(\$777,249)
REVENUE/SOURCE ADDITIONS (REDUCTIONS)		
Projected net general purpose (primarily property taxes) increases	2,043,230	2,014,677
Estimated parcel tax increases	474,268	488,496
Removal of BACR support	(55,000)	
Reduction of indirect cost recaptures	(17,479)	
Reinstate facilities usage activity	100,000	
Removal of Fund 67 proceeds	(67,044)	
Additional K12 SWP contribution due to loss of funds	(101,761)	
TOTAL - REVENUE / SOURCES CHANGE	2,376,214	2,503,173
EXPENDITURE/USE REDUCTIONS (ADDITIONS)		
Certificated & classified step costs and fringe benefits	(1,346,898)	(1,370,003)
Projected teacher staffing changes	(44,806)	(782,592)
Projected health & welfare benefit increases	(483,000)	(507,000)
Projected increases in utilities	(81,000)	(84,000)
Estimated STRS/PERS pension rate changes	(183,730)	(1,230,288)
Retirement incentive contract provision	(212,082)	( ,,,
Reduction of contracted services	33,000	13,200
Reduction of one-time online services	35,000	,
Board election and parcel tax measure cost variance	300,000	(140,000)
Projected increase in special education services	(816,000)	(898,000)
Scheduled solar lease payment increases	(8,929)	(9,277)
Reduce transfers to Community Education	50,000	25,000
Reduce transfers to Student Nutrition Services	50,000	50,000
Remove Capital Fund Transfer (Fund 40)	0	<u>,                                      </u>
TOTAL - EXPENDITURE / USES CHANGE	(2,708,445)	(4,932,960)
CURRENT YEAR SURPLUS (DEFICIT) SPENDING	(\$777,249)	(\$3,207,036)
	(+ , 10)	\  -  \\  \-  \\  \\ \\ \\ \\ \\ \\ \\ \\ \\ \\

## 2020-21 Second Interim Budget

## **Multi-Year Fund Balance Component Summary**

	2020-21	Second Interim	Budget	2021-	22 Projected Bi	udget	2022-	23 Projected B	udget
Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
NONSPENDABLE									
Revolving Cash	12,000		12,000	12,000		12,000	12,000		12,000
Other			-	-		-	-		-
TOTAL - NONSPENDABLE	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000
RESTRICTED									
Clean Energy Jobs		26,692	26,692		26,692	26,692		26,692	26,692
Restricted Lottery		722,688	722,688		722,688	722,688		722,688	722,688
Strong Workforce Program		150,203	150,203		150,203	150,203		150,203	150,203
Other Local		16,615	16,615		16,615	16,615		16,615	16,615
TOTAL - RESTRICTED	-	916,198	916,198	-	916,198	916,198	-	916,198	916,198
ASSIGNED									
21/22 Deficit Spending	777,249		777,249			-			-
22/23 Deficit Spending	3,207,036		3,207,036	3,207,036		3,207,036			-
Textbook Adoptions (NGSS)	500,000		500,000	500,000		500,000	500,000		500,000
Distance Learning Materials	500,000		500,000	500,000		500,000	500,000		500,000
TOTAL - ASSIGNED	4,984,285	-	4,984,285	4,207,036	-	4,207,036	1,000,000	-	1,000,000
UNASSIGNED									
Economic Uncertainty (REU-3%)	3,064,400		3,064,400	2,957,700		2,957,700	3,105,700		3,105,700
Amount Above (Below) REU	9,751,952		9,751,952	9,858,652		9,858,652	9,710,652		9,710,652
TOTAL - UNASSIGNED	12,816,352	-	12,816,352	12,816,352	-	12,816,352	12,816,352	-	12,816,352
TOTAL - FUND BALANCE	17,812,637	916,198	18,728,835	17,035,388	916,198	17,951,586	13,828,352	916,198	14,744,550

	G = General Ledger Data; S = Supplemental Data		Data Sup	plied For:	
			2020-21 Board	pilou i oi.	
Form	Description	2020-21 Original Budget	Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	- 00	- 00	00	- 00
091	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
12I	Child Development Fund	9	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund	G	G	G	G
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
171 18I	School Bus Emissions Reduction Fund	G	G	G	G
191	Foundation Special Revenue Fund	G	G	G	G
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund	G	G	G	G
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund	-		0	-
67I	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
951	Student Body Fund	0	0		0
Al	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

## 2020-21 Second Interim General Fund stricted (Resources 0000-1999)

	Unrestricted (Resources 0000-1999)	
Revenu	es. Expenditures, and Changes in Fund Balance	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	70,116,843.00	70,116,633.00	39,605,442.96	70,016,633.00	(100,000.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	823,363.00	1,035,650.00	594,370.63	1,035,650.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,098,654.00	16,028,446.00	9,145,986.24	16,041,389.00	12,943.00	0.1%
5) TOTAL, REVENUES			87,038,860.00	87,180,729.00	49,345,799.83	87,093,672.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,277,512.00	32,511,909.00	17,273,847.76	32,703,103.00	(191,194.00)	-0.6%
2) Classified Salaries		2000-2999	7,890,841.00	7,931,493.00	4,027,675.59	7,891,661.00	39,832.00	0.5%
3) Employee Benefits		3000-3999	16,921,508.00	17,112,860.00	8,837,914.03	17,207,402.00	(94,542.00)	-0.6%
4) Books and Supplies		4000-4999	2,010,439.00	2,006,256.00	603,202.30	1,976,134.99	30,121.01	1.5%
5) Services and Other Operating Expenditures		5000-5999	6,006,765.00	6,305,478.00	3,340,083.19	6,584,286.01	(278,808.01)	-4.4%
6) Capital Outlay		6000-6999	158,200.00	227,845.00	105,407.65	168,445.00	59,400.00	26.1%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,168,213.00	1,191,548.00	132,658.00	1,191,548.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(43,870.00)	(85,129.00)	(21,157.46)	(89,890.00)	4,761.00	-5.6%
9) TOTAL, EXPENDITURES			66,389,608.00	67,202,260.00	34,299,631.06	67,632,690.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9	)		20,649,252.00	19,978,469.00	15,046,168.77	19,460,982.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	67,043.56	67,044.00	67,044.00	New
b) Transfers Out		7600-7629	2,022,552.00	2,022,552.00	0.00	1,922,552.00	100,000.00	4.9%
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	(18,284,318.00)	(18,195,563.00)	0.00	(18,050,492.00)	145,071.00	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/U	SES		(20,306,870.00)	(20,218,115.00)	67,043.56	(19,906,000.00)		

## 2020-21 Second Interim General Fund restricted (Resources 0000-1999)

Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			342,382.00	(239,646.00)	15,113,212.33	(445,018.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	16,550,628.39	18,153,254.73		18,153,254.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	104,400.41		104,400.41	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,550,628.39	18,257,655.14		18,257,655.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d	)		16,550,628.39	18,257,655.14		18,257,655.14		
2) Ending Balance, June 30 (E + F1e)			16,893,010.39	18,018,009.14		17,812,637.14		
Components of Ending Fund Balance a) Nonspendable		0744	0.00	12 000 00		12,000,00		
Revolving Cash		9711 9712	0.00	12,000.00		12,000.00		
Stores			0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	4,728,353.00		4,984,285.00		
21-22 Deficit Spending	0000	9780		571,608.00				
22-23 Deficit Spending	0000	9780		3,156,745.00				
Textbook Adoptions (NGSS)	0000	9780		500,000.00				
Distance Learning	0000	9780		500,000.00				
21-22 Deficit Spending	0000	9780				777,249.00		
22-23 Deficit Spending	0000	9780				3,207,036.00		
Textbook Adoptions (NGSS)	0000	9780				500,000.00		
Distance Learning Materials	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	3,053,500.00		3,064,400.00		
Unassigned/Unappropriated Amount		9790	16,893,010.39	10,224,156.14		9,751,952.14		

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

Description Resource Code	Object s 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		. ,	,	\ /	` '	. ,	
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Principal Apportionment State Aid - Current Year	8011	633,600.00	704,071.00	387,238.00	704,071.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	988,200.00	985,892.00	491,097.00	985,892.00	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	283,828.00	279,343.00	141,366.40	279,343.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	67,186,251.00	67,038,255.00	37,226,809.70	67,038,255.00	0.00	0.0%
Unsecured Roll Taxes	8042	1,286,326.00	1,316,120.00	1,273,645.03	1,316,120.00	0.00	0.0%
Prior Years' Taxes	8043	54,506.00	54,506.00	38,095.97	54,506.00	0.00	0.0%
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation							
Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	41,132.00	95,446.00	47,090.65	95,446.00	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	200.42	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	(100.21)	0.00	0.00	0.0%
Subtotal, LCFF Sources		70,473,843.00	70,473,633.00	39,605,442.96	70,473,633.00	0.00	0.0%
				,	,		
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	(357,000.00)	(357,000.00)	0.00	(457,000.00)	(100,000.00)	28.0%
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		70,116,843.00	70,116,633.00	39,605,442.96	70,016,633.00	(100,000.00)	-0.1%
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	0290						
Programs 3025	8290						
Title II, Part A, Supporting Effective							
Instruction 4035	8290						

## 2020-21 Second Interim General Fund

Unrestricted (Resources 0000-1999)	
Revenues, Expenditures, and Changes in Fund Balance	è

	Barrer Order	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner								
Program	4203	8290						
Public Charter Schools Grant	4040							
Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
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	302,000.00	302,000.00	302,329.00	302,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia	als	8560	521,363.00	733,650.00	283,224.87	733,650.00	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	0.00	0.00	8,816.76	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			823,363.00	1,035,650.00	594,370.63	1,035,650.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE			(- 4	(=)	(3)	(=)	(-/	ζ. /
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		2224	45 770 000 00	45.040.055.00	0 700 500 07	45 000 047 00	(40,400,00)	0.404
Parcel Taxes		8621	15,772,623.00	15,819,055.00	8,708,593.07	15,808,917.00	(10,138.00)	-0.1%
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 Delinguent Nor	n-LCFF							
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	308,805.00	208,805.00	159,383.80	210,205.00	1,400.00	0.7%
Interest		8660	0.00	0.00	77,820.01	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	f 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 8677	0.00 17,226.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services  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		0009	0.00	0.00	0.00	0.00	0.00	0.076
Plus: Misc Funds Non-LCFF (50%) Adjustr	mont	8691	0.00	0.00	100.21	0.00	0.00	0.00/
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	Des	8699	0.00	586.00	200,089.15	22,267.00	21,681.00	3699.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	
		8781-8783					0.00	0.0%
All Other Transfers In		8/81-8/83	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	2222	0704						
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments	*** ***	272:						
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			16,098,654.00	16,028,446.00	9,145,986.24	16,041,389.00	12,943.00	0.1%
TOTAL, REVENUES			87,038,860.00	87,180,729.00	49,345,799.83	87,093,672.00	(87,057.00)	-0.1%

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

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries	1100	26,656,919.00	26,908,384.00	14,301,505.93	27,063,054.00	(154,670.00)	-0.6%
Certificated Pupil Support Salaries	1200	2,282,539.00	2,246,276.00	1,222,333.42	2,275,600.00	(29,324.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries	1300	3,098,253.00	3,098,248.00	1,732,058.02	3,098,248.00	0.00	0.0%
Other Certificated Salaries	1900	239,801.00	259,001.00	17,950.39	266,201.00	(7,200.00)	-2.8%
TOTAL, CERTIFICATED SALARIES		32,277,512.00	32,511,909.00	17,273,847.76	32,703,103.00	(191,194.00)	-0.6%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	151,443.00	152,447.00	79,658.72	152,447.00	0.00	0.0%
Classified Support Salaries	2200	1,996,439.00	2,061,098.00	1,077,692.31	2,059,835.00	1,263.00	0.1%
Classified Supervisors' and Administrators' Salaries	2300	597,263.00	598,163.00	351,140.66	603,663.00	(5,500.00)	-0.9%
Clerical, Technical and Office Salaries	2400	4,168,176.00	4,148,084.00	2,242,208.43	4,122,507.00	25,577.00	0.6%
Other Classified Salaries	2900	977,520.00	971,701.00	276,975.47	953,209.00	18,492.00	1.9%
TOTAL, CLASSIFIED SALARIES		7,890,841.00	7,931,493.00	4,027,675.59	7,891,661.00	39,832.00	0.5%
EMPLOYEE BENEFITS							
STRS	3101-3102	5,172,588.00	5,207,302.00	2,777,523.66	5,269,781.00	(62,479.00)	-1.2%
PERS	3201-3202	2,081,197.00	2,108,968.00	1,039,423.60	2,079,828.00	29,140.00	1.4%
OASDI/Medicare/Alternative	3301-3302	1,077,848.00	1,087,985.00	558,992.04	1,088,218.00	(233.00)	0.0%
Health and Welfare Benefits	3401-3402	7,410,656.00	7,528,701.00	3,810,360.57	7,587,180.00	(58,479.00)	-0.8%
Unemployment Insurance	3501-3502	20,386.00	20,415.00	10,675.32	20,501.00	(86.00)	-0.4%
Workers' Compensation	3601-3602	608,078.00	612,201.00	323,107.34	614,606.00	(2,405.00)	-0.4%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	523,005.00	519,538.00	303,079.00	519,538.00	0.00	0.0%
Other Employee Benefits	3901-3902	27,750.00	27,750.00	14,752.50	27,750.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		16,921,508.00	17,112,860.00	8,837,914.03	17,207,402.00	(94,542.00)	-0.6%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	370,028.00	277,491.00	33,220.00	277,591.00	(100.00)	0.0%
Books and Other Reference Materials	4200	56,030.00	45,744.00	2,133.57	44,704.00	1,040.00	2.3%
Materials and Supplies	4300	1,121,149.00	1,286,442.00	403,004.76	1,385,581.99	(99,139.99)	-7.7%
Noncapitalized Equipment	4400	463,232.00	396,579.00	164,843.97	268,258.00	128,321.00	32.4%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		2,010,439.00	2,006,256.00	603,202.30	1,976,134.99	30,121.01	1.5%
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	129,355.00	115,285.00	33,743.11	106,429.00	8,856.00	7.7%
Dues and Memberships	5300	86,405.00	68,923.00	37,295.41	66,349.00	2,574.00	3.7%
Insurance	5400-5450	528,029.00	609,962.00	607,512.00	609,962.00	0.00	0.0%
Operations and Housekeeping Services	5500	1,997,419.00	2,002,289.00	722,893.85	2,002,289.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	174,188.00	194,663.00	45,396.71	199,048.00	(4,385.00)	-2.3%
Transfers of Direct Costs	5710	0.00	0.00	0.00	3,446.00	(3,446.00)	New
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and							
Operating Expenditures	5800	2,897,235.00	3,083,321.00	1,757,565.74	3,368,528.01	(285,207.01)	-9.2%
Communications	5900	194,134.00	231,035.00	135,676.37	228,235.00	2,800.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		6,006,765.00	6,305,478.00	3,340,083.19	6,584,286.01	(278,808.01)	-4.4%

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

Description R	esource 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	esource codes	Codes	(A)	(B)	(0)	(D)	(E)	(F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	93,200.00	82,400.00	0.00	23,000.00	59,400.00	72.19
Equipment Replacement		6500	65,000.00	145,445.00	105,407.65	145,445.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			158,200.00	227,845.00	105,407.65	168,445.00	59,400.00	26.1°
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					5.00			
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	250,259.00	250,259.00	0.00	250,259.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
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 Apportion To Districts or Charter Schools	ments 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	0.09
All Other Transfers		7281-7283	0.00	23,335.00	0.00	23,335.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	99,527.00	99,527.00	19,964.70	99,527.00	0.00	0.0%
Other Debt Service - Principal		7439	818,427.00	818,427.00	112,693.30	818,427.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of In	ndirect Costs)		1,168,213.00	1,191,548.00	132,658.00	1,191,548.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS							
Transfers of Indirect Costs		7310	(11,713.00)	(35,704.00)	(3,889.05)	(40,465.00)	4,761.00	-13.3%
Transfers of Indirect Costs - Interfund		7350	(32,157.00)	(49,425.00)	(17,268.41)	(49,425.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIR	RECT COSTS		(43,870.00)	(85,129.00)	(21,157.46)	(89,890.00)	4,761.00	-5.6%
TOTAL, EXPENDITURES			66,389,608.00	67,202,260.00	34,299,631.06	67,632,690.00	(430,430.00)	-0.6%

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

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(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	67,043.56	67,044.00	67,044.00	New
(a) TOTAL, INTERFUND TRANSFERS IN		0010	0.00	0.00	67,043.56	67,044.00	67,044.00	New
INTERFUND TRANSFERS OUT					,	,	,	
INTERCORD TRANSPERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,380,000.00	1,380,000.00	0.00	1,380,000.00	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	542,552.00	542,552.00	0.00	542,552.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,022,552.00	2,022,552.00	0.00	1,922,552.00	100,000.00	4.9%
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  CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
		2022	(40.004.040.55)	(40.054.500.65)	0.55	(40,400,400,65)	445.074.65	
Contributions from Unrestricted Revenues		8980	(18,324,318.00)	(18,251,563.00)	0.00	(18,106,492.00)	145,071.00	-0.8%
Contributions from Restricted Revenues		8990	40,000.00	56,000.00	0.00	56,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,284,318.00)	(18,195,563.00)	0.00	(18,050,492.00)	145,071.00	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	<b>.</b>		(20,306,870.00)	(20,218,115.00)	67,043.56	(19,906,000.00)	312,115.00	-1.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,134,613.00	3,254,177.00	1,875,120.02	3,257,978.00	3,801.00	0.1%
3) Other State Revenue		8300-8599	4,666,028.00	5,297,047.00	723,897.81	5,387,844.00	90,797.00	1.7%
4) Other Local Revenue		8600-8799	2,492,754.00	3,695,294.00	1,902,233.08	3,773,768.00	78,474.00	2.1%
5) TOTAL, REVENUES			8,293,395.00	12,246,518.00	4,501,250.91	12,419,590.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,081,173.00	5,512,606.00	3,315,703.67	5,732,958.00	(220,352.00)	-4.0%
2) Classified Salaries		2000-2999	3,266,971.00	3,596,569.00	1,864,914.88	3,711,260.00	(114,691.00)	-3.2%
3) Employee Benefits		3000-3999	8,061,733.00	8,206,309.00	2,306,265.90	8,276,777.00	(70,468.00)	-0.9%
4) Books and Supplies		4000-4999	688,170.00	5,226,209.57	1,192,675.63	4,485,125.57	741,084.00	14.2%
5) Services and Other Operating Expenditures		5000-5999	7,141,398.00	7,580,427.43	2,700,598.10	8,068,940.43	(488,513.00)	-6.4%
6) Capital Outlay		6000-6999	0.00	48,104.00	22,014.61	48,104.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirec Costs)	t	7100-7299 7400-7499	2,326,555.00	2,352,079.00	1,152,368.49	2,225,912.00	126,167.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,713.00	35,704.00	3,889.05	40,465.00	(4,761.00)	-13.3%
9) TOTAL, EXPENDITURES			26,577,713.00	32,558,008.00	12,558,430.33	32,589,542.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9	)		(18,284,318.00)	(20,311,490.00)	(8,057,179.42)	(20,169,952.00)		
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	18,284,318.00	18,195,563.00	0.00	18,050,492.00	(145,071.00)	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/U	SES		18,284,318.00	18,195,563.00	0.00	18,050,492.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(2,115,927.00)	(8,057,179.42)	(2,119,460.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	994,894.04	2,922,536.70		2,922,536.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	113,121.33		113,121.33	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			994,894.04	3,035,658.03		3,035,658.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			994,894.04	3,035,658.03		3,035,658.03		
2) Ending Balance, June 30 (E + F1e)			994,894.04	919,731.03		916,198.03		
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	994,894.04	919,731.14		916,198.14		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
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	(0.11)		(0.11)		

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

Revenue, Expenditures, and Changes in Fund Balance											
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)				
LCFF SOURCES	Coucs	(^)	(D)	(0)	(5)	(=)	(1)				
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	0010	0.00	0.00	0.00	0.00						
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		0.00	5.10		5.55						
Delinquent Taxes	8048	0.00	0.00	0.00	0.00						
Miscellaneous Funds (EC 41604)	2224	0.00	0.00	0.00							
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						
		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	0.0%				
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	815,143.00	815,143.00	0.00	815,143.00	0.00	0.0%				
Special Education Discretionary Grants	8182	134,756.00	134,756.00	0.00	135,577.00	821.00	0.6%				
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%				
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0%				
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00						
Flood Control Funds	8270	0.00	0.00	0.00	0.00						
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00						
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%				
Interagency Contracts Between LEAs	8285	0.00	0.00	12,007.21	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	120,964.00	209,570.00	0.00	209,746.00	176.00	0.1%				
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	54,791.00	122,937.00	0.00	125,090.00	2,153.00	1.8%				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student	110000100 00000	Couco	()	(2)	(3)	(5)	(=)	(, )
Program	4201	8290	0.00	9,138.00	0.00	9,138.00	0.00	0.0%
Title III, Part A, English Learner								
Program	4203	8290	8,959.00	15,737.00	6,777.81	16,388.00	651.00	4.1%
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	0.00	11,319.00	9,300.00	11,319.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,935,577.00	1,847,035.00	1,935,577.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,134,613.00	3,254,177.00	1,875,120.02	3,257,978.00	3,801.00	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	0500	0044	0.00	0.00	0.00	0.00	0.00	0.00/
Current Year Prior Years	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	8319			0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia		8560	184,010.00	239,659.00	2,614.54	239,659.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant								
Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	224,111.00	259,904.00	125,571.27	259,904.00	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	4,257,907.00	4,797,484.00	595,712.00	4,888,281.00	90,797.00	1.9%
TOTAL, OTHER STATE REVENUE			4,666,028.00	5,297,047.00	723,897.81	5,387,844.00	90,797.00	1.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	resource oodes	Oucs	(A)	(5)	(0)	(0)	(=)	(1)
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds		0022	0.00	0.00	0.00	0.00	0.00	0.07
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent No	n-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	0.07
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts	or investments	0002	0.00	0.00	0.00	0.00	0.00	0.07
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.09
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%) Adjust	tme	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sour	rces	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	72,400.00	1,138,958.00	496,248.08	1,217,432.00	78,474.00	6.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.09
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	2,420,354.00	2,556,336.00	1,405,985.00	2,556,336.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers	0300	0133	0.00	0.00	0.00	0.00	0.00	0.07
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	0.09
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,492,754.00	3,695,294.00	1,902,233.08	3,773,768.00	78,474.00	2.19
TOTAL, REVENUES			8,293,395.00	12,246,518.00	4,501,250.91	12,419,590.00	173,072.00	1.49

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

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES		,	,	, ,		. ,	
Certificated Teachers' Salaries	1100	3,553,749.00	3,783,149.00	2,208,355.18	3,925,036.00	(141,887.00)	-3.8%
Certificated Pupil Support Salaries	1200	1,306,889.00	1,427,214.00	816,645.52	1,427,214.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	220,535.00	248,855.00	229,377.97	319,383.00	(70,528.00)	-28.3%
Other Certificated Salaries	1900	0.00	53,388.00	61,325.00	61,325.00	(7,937.00)	-14.9%
TOTAL, CERTIFICATED SALARIES	1000	5,081,173.00	5,512,606.00	3,315,703.67	5,732,958.00	(220,352.00)	-4.0%
CLASSIFIED SALARIES		0,001,170.00	0,012,000.00	0,010,100.01	0,702,000.00	(220,002.00)	4.07
Classified Instructional Salaries	2100	2,094,630.00	2,161,389.00	1,071,764.15	2,158,341.00	3,048.00	0.1%
Classified Support Salaries	2200	695,480.00	695,825.00	375,925.03	696,352.00	(527.00)	-0.1%
Classified Supervisors' and Administrators' Salaries	2300	161,229.00	161,229.00	112,251.25	172,626.00	(11,397.00)	-7.1%
Clerical, Technical and Office Salaries	2400	184,932.00	202,599.00	123,866.79	201,845.00	754.00	0.4%
Other Classified Salaries	2900	130,700.00	375,527.00	181,107.66	482,096.00	(106,569.00)	-28.4%
TOTAL, CLASSIFIED SALARIES		3,266,971.00	3.596,569.00	1,864,914.88	3,711,260.00	(114,691.00)	-3.2%
EMPLOYEE BENEFITS		,===,===	2,223,23333	.,,.	-,,=	(111,221122)	
STRS	3101-3102	4,608,040.00	4,675,500.00	532,496.51	4,718,600.00	(43,100.00)	-0.9%
PERS	3201-3202	818,283.00	824,770.00	414,049.67	833,392.00	(8,622.00)	-1.0%
OASDI/Medicare/Alternative	3301-3302	322,545.00	355,267.00	192,149.79	367,012.00	(11,745.00)	-3.3%
Health and Welfare Benefits	3401-3402	2,034,095.00	2,056,439.00	1,001,674.25	2,058,183.00	(1,744.00)	-0.1%
Unemployment Insurance	3501-3502	4,274.00	4,642.00	2,602.89	4,798.00	(156.00)	-3.4%
Workers' Compensation	3601-3602	126,581.00	137,906.00	78,711.30	143,007.00	(5,101.00)	-3.7%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	129,915.00	133,785.00	78,057.00	133,785.00	0.00	0.0%
Other Employee Benefits	3901-3902	18,000.00	18,000.00	6,524.49	18,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	0301-0302	8,061,733.00	8,206,309.00	2,306,265.90	8,276,777.00	(70,468.00)	-0.9%
BOOKS AND SUPPLIES		0,001,733.00	0,200,309.00	2,300,203.90	0,270,777.00	(70,400.00)	-0.97
BOOKO AND GOTT LIEG							
Approved Textbooks and Core Curricula Materials	4100	188,568.00	184,010.00	0.00	167,452.00	16,558.00	9.0%
Books and Other Reference Materials	4200	3,550.00	7,348.00	17,755.95	22,731.00	(15,383.00)	-209.3%
Materials and Supplies	4300	489,952.00	4,628,658.57	816,140.64	3,633,927.57	994,731.00	21.5%
Noncapitalized Equipment	4400	6,100.00	406,193.00	358,779.04	661,015.00	(254,822.00)	-62.7%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		688,170.00	5,226,209.57	1,192,675.63	4,485,125.57	741,084.00	14.2%
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	77,566.00	67,921.00	83,280.20	135,487.00	(67,566.00)	-99.5%
Dues and Memberships	5300	1,050.00	15,087.00	14,963.71	15,167.00	(80.00)	-0.5%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	18,000.00	18,000.00	5,147.96	18,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	960,342.00	965,272.00	189,894.76	1,087,987.00	(122,715.00)	-12.7%
Transfers of Direct Costs	5710	0.00	0.00	0.00	(3,446.00)	3,446.00	Nev
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	6,084,025.00	6,513,569.43	2,407,127.04	6,815,167.43	(301,598.00)	-4.6%
Communications	5900	415.00	578.00	184.43	578.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		7,141,398.00	7,580,427.43	2,700,598.10	8,068,940.43	(488,513.00)	-6.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY			( 7	(-7	(-)	ζ= /	(-/	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings		6200	0.00	15,568.00	0.00	15,568.00	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	0.09
Equipment		6400	0.00	14,473.00	13,363.55	14,473.00	0.00	0.0
Equipment Replacement		6500	0.00	18,063.00	8,651.06	18,063.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	48,104.00	22,014.61	48,104.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect	ct Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	1,312,555.00	1,312,555.00	656,378.29	1,186,388.00	126,167.00	9.60
Payments to JPAs		7143	1,014,000.00	1,014,000.00	470,467.00	1,014,000.00	0.00	0.00
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportion	onments							
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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	0.09
All Other Transfers	741 04101	7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	25,524.00	25,523.20	25,524.00	0.00	0.0
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of	f Indirect Costs)	1400	2,326,555.00	2,352,079.00	1,152,368.49	2,225,912.00	126,167.00	5.49
OTHER OUTGO - TRANSFERS OF INDIRECT C	,		2,020,000.00	2,002,010.00	1,102,000.43	2,223,312.00	120,107.00	
Transfers of Indirect Costs		7310	11,713.00	35,704.00	3,889.05	40,465.00	(4,761.00)	-13.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF IND	DIRECT COSTS		11,713.00	35,704.00	3,889.05	40,465.00	(4,761.00)	-13.3%
TOTAL, EXPENDITURES			26,577,713.00	32,558,008.00	12,558,430.33	32,589,542.00	(31,534.00)	-0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS	Resource Codes	Codes	(2)	(6)	(0)	(b)	(=)	(1)
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	18,324,318.00	18,251,563.00	0.00	18,106,492.00	(145,071.00)	-0.8%
Contributions from Restricted Revenues		8990	(40,000.00)	(56,000.00)	0.00	(56,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			18,284,318.00	18,195,563.00	0.00	18,050,492.00	(145,071.00)	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,284,318.00	18,195,563.00	0.00	18,050,492.00	145,071.00	-0.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	70,116,843.00	70,116,633.00	39,605,442.96	70,016,633.00	(100,000.00)	-0.1%
2) Federal Revenue		8100-8299	1,134,613.00	3,254,177.00	1,875,120.02	3,257,978.00	3,801.00	0.1%
3) Other State Revenue		8300-8599	5,489,391.00	6,332,697.00	1,318,268.44	6,423,494.00	90,797.00	1.4%
4) Other Local Revenue		8600-8799	18,591,408.00	19,723,740.00	11,048,219.32	19,815,157.00	91,417.00	0.5%
5) TOTAL, REVENUES			95,332,255.00	99,427,247.00	53,847,050.74	99,513,262.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	37,358,685.00	38,024,515.00	20,589,551.43	38,436,061.00	(411,546.00)	-1.1%
2) Classified Salaries		2000-2999	11,157,812.00	11,528,062.00	5,892,590.47	11,602,921.00	(74,859.00)	-0.6%
3) Employee Benefits		3000-3999	24,983,241.00	25,319,169.00	11,144,179.93	25,484,179.00	(165,010.00)	-0.7%
4) Books and Supplies		4000-4999	2,698,609.00	7,232,465.57	1,795,877.93	6,461,260.56	771,205.01	10.7%
5) Services and Other Operating Expenditures		5000-5999	13,148,163.00	13,885,905.43	6,040,681.29	14,653,226.44	(767,321.01)	-5.5%
6) Capital Outlay		6000-6999	158,200.00	275,949.00	127,422.26	216,549.00	59,400.00	21.5%
7) Other Outgo (excluding Transfers of Indirec Costs)	t	7100-7299 7400-7499	3,494,768.00	3,543,627.00	1,285,026.49	3,417,460.00	126,167.00	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(32,157.00)	(49,425.00)	(17,268.41)	(49,425.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			92,967,321.00	99,760,268.00	46,858,061.39	100,222,232.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9	)		2,364,934.00	(333,021.00)	6,988,989.35	(708,970.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	67,043.56	67,044.00	67,044.00	New
b) Transfers Out		7600-7629	2,022,552.00	2,022,552.00	0.00	1,922,552.00	100,000.00	4.9%
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/U	SES		(2,022,552.00)	(2,022,552.00)	67,043.56	(1,855,508.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			342,382.00	(2,355,573.00)	7,056,032.91	(2,564,478.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	17,545,522.43	21,075,791.43		21,075,791.43	0.00	0.09
b) Audit Adjustments		9793	0.00	217,521.74		217,521.74	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			17,545,522.43	21,293,313.17		21,293,313.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1c	i)		17,545,522.43	21,293,313.17		21,293,313.17		
2) Ending Balance, June 30 (E + F1e)			17,887,904.43	18,937,740.17		18,728,835.17		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	12,000.00		12,000.00		
•						,		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	994,894.04	919,731.14		916,198.14		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	4,728,353.00		4,984,285.00		
21-22 Deficit Spending	0000	9780		571,608.00				
22-23 Deficit Spending	0000	9780		3,156,745.00				
Textbook Adoptions (NGSS)	0000	9780		500,000.00				
Distance Learning	0000	9780		500,000.00				
21-22 Deficit Spending	0000	9780				777,249.00		
22-23 Deficit Spending	0000	9780				3,207,036.00		
Textbook Adoptions (NGSS)	0000	9780				500,000.00		
Distance Learning Materials	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	3,053,500.00		3,064,400.00		
Unassigned/Unappropriated Amount		9790	16,893,010.39	10,224,156.03		9,751,952.03		

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

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES		,	, ,	,	, ,	, ,	. ,
Principal Apportionment	2011	200 000 00	704.074.00	207.000.00	704.074.00		0.00
State Aid - Current Year	8011	633,600.00	704,071.00	387,238.00	704,071.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	988,200.00	985,892.00	491,097.00	985,892.00	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	283,828.00	279,343.00	141,366.40	279,343.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	67,186,251.00	67,038,255.00	37,226,809.70	67,038,255.00	0.00	0.0%
Unsecured Roll Taxes	8042	1,286,326.00	1,316,120.00	1,273,645.03	1,316,120.00	0.00	0.0%
Prior Years' Taxes	8043	54,506.00	54,506.00	38.095.97	54,506.00	0.00	0.0%
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation	0011	0.00	0.00	0.00	0.00	0.00	0.07
Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	41,132.00	95,446.00	47,090.65	95,446.00	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	200.42	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	(100.21)	0.00	0.00	0.0%
Subtotal, LCFF Sources		70,473,843.00	70,473,633.00	39,605,442.96	70,473,633.00	0.00	0.0%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	(357,000.00)	(357,000.00)	0.00	(457,000.00)	(100,000.00)	28.0%
All Other LCFF		(001,000100)	(551,5551157)	5.55	(101,000100)	(120,2000)	
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		70,116,843.00	70,116,633.00	39,605,442.96	70,016,633.00	(100,000.00)	-0.1%
FEDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	815,143.00	815,143.00	0.00	815,143.00	0.00	0.0%
Special Education Discretionary Grants	8182	134,756.00	134,756.00	0.00	135,577.00	821.00	0.6%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	12,007.21	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	120,964.00	209,570.00	0.00	209,746.00	176.00	0.1%
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	<del>-</del>	2.30		2.20			

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student			,	` /	, ,	, ,	` ,	. ,
Program	4201	8290	0.00	9,138.00	0.00	9,138.00	0.00	0.09
Title III, Part A, English Learner Program	4203	8290	8,959.00	15,737.00	6,777.81	16,388.00	651.00	4.1%
Public Charter Schools Grant								
Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.09
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	11,319.00	9,300.00	11,319.00	0.00	0.09
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	0.00	1,935,577.00	1,847,035.00	1,935,577.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,134,613.00	3,254,177.00	1,875,120.02	3,257,978.00	3,801.00	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	0500	2011		0.00	2.22	0.00		0.00
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Mandated Costs Reimbursements		8550	302,000.00	302,000.00	302,329.00	302,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	705,373.00	973,309.00	285,839.41	973,309.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.09
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	224,111.00	259,904.00	125,571.27	259,904.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
All Other State Revenue	All Other	8590	4,257,907.00	4,797,484.00	604,528.76	4,888,281.00	90,797.00	1.9%
TOTAL, OTHER STATE REVENUE			5,489,391.00	6,332,697.00	1,318,268.44	6,423,494.00	90,797.00	1.49

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OTHER LOCAL REVENUE			(4.4)	(2)	(5)	(=)	(=)	(- /
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	15,772,623.00	15,819,055.00	8,708,593.07	15,808,917.00	(10,138.00)	-0.19
Other		8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds					5.25			
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent No	n-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	0.07
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00		0.00			
Leases and Rentals		8650	308,805.00	0.00 208,805.00	159,383.80	0.00 210,205.00	0.00 1,400.00	0.0%
Interest		8660	0.00	0.00	77,820.01	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.07
Fees and Contracts	or investments	0002	0.00	0.00	0.00	0.00	0.00	0.07
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	17,226.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjust	ment	8691	0.00	0.00	100.21	0.00	0.00	0.0%
Pass-Through Revenues From Local Sour	rces	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	72,400.00	1,139,544.00	696,337.23	1,239,699.00	100,155.00	8.89
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,420,354.00	2,556,336.00	1,405,985.00	2,556,336.00	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	0.07
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	3000	2,00	0.00	3.30	0.30	5.50	0.00	0.07
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			18,591,408.00	19,723,740.00	11,048,219.32	19,815,157.00	91,417.00	0.5%
		<u> </u>						
TOTAL, REVENUES			95,332,255.00	99,427,247.00	53,847,050.74	99,513,262.00	86,015.00	0.19

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

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES	Codes	(A)	(5)	(0)	(5)	(=)	(' )
Certificated Teachers' Salaries	1100	30,210,668.00	30,691,533.00	16,509,861.11	30,988,090.00	(296,557.00)	-1.0%
Certificated Pupil Support Salaries	1200	3,589,428.00	3,673,490.00	2,038,978.94	3,702,814.00	(29,324.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries	1300	3,318,788.00	3,347,103.00	1,961,435.99	3,417,631.00	(70,528.00)	-2.1%
Other Certificated Salaries	1900	239,801.00	312,389.00	79,275.39	327,526.00	(15,137.00)	-4.8%
TOTAL, CERTIFICATED SALARIES		37,358,685.00	38,024,515.00	20,589,551.43	38,436,061.00	(411,546.00)	-1.1%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	2,246,073.00	2,313,836.00	1,151,422.87	2,310,788.00	3,048.00	0.1%
Classified Support Salaries	2200	2,691,919.00	2,756,923.00	1,453,617.34	2,756,187.00	736.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	758,492.00	759,392.00	463,391.91	776,289.00	(16,897.00)	-2.2%
Clerical, Technical and Office Salaries	2400	4,353,108.00	4,350,683.00	2,366,075.22	4,324,352.00	26,331.00	0.6%
Other Classified Salaries	2900	1,108,220.00	1,347,228.00	458,083.13	1,435,305.00	(88,077.00)	-6.5%
TOTAL, CLASSIFIED SALARIES		11,157,812.00	11,528,062.00	5,892,590.47	11,602,921.00	(74,859.00)	-0.6%
EMPLOYEE BENEFITS							
STRS	3101-3102	9,780,628.00	9,882,802.00	3,310,020.17	9,988,381.00	(105,579.00)	-1.1%
PERS	3201-3202	2,899,480.00	2,933,738.00	1,453,473.27	2,913,220.00	20,518.00	0.7%
OASDI/Medicare/Alternative	3301-3302	1,400,393.00	1,443,252.00	751,141.83	1,455,230.00	(11,978.00)	-0.8%
Health and Welfare Benefits	3401-3402	9,444,751.00	9,585,140.00	4,812,034.82	9,645,363.00	(60,223.00)	-0.6%
Unemployment Insurance	3501-3502	24,660.00	25,057.00	13,278.21	25,299.00	(242.00)	-1.0%
Workers' Compensation	3601-3602	734,659.00	750,107.00	401,818.64	757,613.00	(7,506.00)	-1.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	652,920.00	653,323.00	381,136.00	653,323.00	0.00	0.0%
Other Employee Benefits	3901-3902	45,750.00	45,750.00	21,276.99	45,750.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	0001 0002	24,983,241.00	25,319,169.00	11,144,179.93	25,484,179.00	(165,010.00)	-0.7%
BOOKS AND SUPPLIES		21,000,211.00	20,010,100.00	, ,	20,101,110.00	(100,010.00)	
Approved Textbooks and Core Curricula Materials	4100	558,596.00	461,501.00	33,220.00	445,043.00	16,458.00	3.6%
Books and Other Reference Materials	4200	59,580.00	53,092.00	19,889.52	67,435.00	(14,343.00)	-27.0%
Materials and Supplies	4300	1,611,101.00	5,915,100.57	1,219,145.40	5,019,509.56	895,591.01	15.1%
Noncapitalized Equipment	4400	469,332.00	802,772.00	523,623.01	929,273.00	(126,501.00)	-15.8%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		2,698,609.00	7,232,465.57	1,795,877.93	6,461,260.56	771,205.01	10.7%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	206,921.00	183,206.00	117,023.31	241,916.00	(58,710.00)	-32.0%
Dues and Memberships	5300	87,455.00	84,010.00	52,259.12	81,516.00	2,494.00	3.0%
Insurance	5400-5450	528,029.00	609,962.00	607,512.00	609,962.00	0.00	0.0%
Operations and Housekeeping Services	5500	2,015,419.00	2,020,289.00	728,041.81	2,020,289.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,134,530.00	1,159,935.00	235,291.47	1,287,035.00	(127,100.00)	-11.0%
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	8,981,260.00	9,596,890.43	4,164,692.78	10,183,695.44	(586,805.01)	-6.1%
Communications	5900	194,549.00	231,613.00	135,860.80	228,813.00	2,800.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		13,148,163.00	13,885,905.43	6,040,681.29	14,653,226.44	(767,321.01)	-5.5%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY	1100001100 00000	00000	(2)	(5)	(0)	(5)	(=/	(' /
OAITTAE GOTEAT								
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	15,568.00	0.00	15,568.00	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	0.09
Equipment		6400	93,200.00	96,873.00	13,363.55	37,473.00	59,400.00	61.3
Equipment Replacement		6500	65,000.00	163,508.00	114,058.71	163,508.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			158,200.00	275,949.00	127,422.26	216,549.00	59,400.00	21.59
OTHER OUTGO (excluding Transfers of Indire	ect Costs)							
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payment Payments to Districts or Charter Schools	S	7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	1,562,814.00	1,562,814.00	656,378.29	1,436,647.00	126,167.00	8.19
Payments to JPAs		7143	1,014,000.00	1,014,000.00	470,467.00	1,014,000.00	0.00	0.09
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apport To Districts or Charter Schools	ionments 6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers of Apportionments	0300	1223	0.00	0.00	0.00	0.00	0.00	0.0
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	0.09
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	23,335.00	0.00	23,335.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	25,524.00	25,523.20	25,524.00	0.00	0.09
Debt Service Debt Service - Interest		7438	99,527.00	00 527 00	10.064.70	99,527.00	0.00	0.09
Other Debt Service - Principal		7439	818,427.00	99,527.00 818,427.00	19,964.70 112,693.30	818,427.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)	7433	3,494,768.00	3,543,627.00	1,285,026.49	3,417,460.00	126,167.00	3.69
OTHER OUTGO - TRANSFERS OF INDIRECT			5,434,706.00	0,040,021.00	1,200,020.49	5,417,400.00	120, 107.00	3.07
CILLA COTOC - INAMOLENO OF INDIRECT	55515							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(32,157.00)	(49,425.00)	(17,268.41)	(49,425.00)	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF IN	IDIRECT COSTS		(32,157.00)	(49,425.00)	(17,268.41)	(49,425.00)	0.00	0.0%
TOTAL, EXPENDITURES			92,967,321.00	99,760,268.00	46,858,061.39	100,222,232.00	(461,964.00)	-0.5%

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INTERFUND TRANSFERS	110000100 00000	00000	(-)	(2)	(0)	(5)	(=)	(.,
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	67,043.56	67,044.00	67,044.00	Nev
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	67,043.56	67,044.00	67,044.00	Nev
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	1,380,000.00	1,380,000.00	0.00	1,380,000.00	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	542,552.00	542,552.00	0.00	542,552.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,022,552.00	2,022,552.00	0.00	1,922,552.00	100,000.00	4.9%
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  Proceeds from Lease Revenue Bonds		8972	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8973 8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0373	0.00	0.00	0.00	0.00	0.00	0.0%
USES			0.00	5120	5155	5.55		
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)	3		(2,022,552.00)	(2,022,552.00)	67,043.56	(1,855,508.00)	(167,044.00)	-8.3%
[α δ.ο-α.ο]			(2,022,002.00)	(2,022,002.00)	07,045.50	(1,000,000.00)	(107,044.00)	-0.37

### Second Interim General Fund Exhibit: Restricted Balance Detail

21 65482 0000000 Form 01I

### 2020-21

Resource	Description	Projected Year Totals
3210	Elementary and Secondary School Emergen	0.88
6230	California Clean Energy Jobs Act	26,692.24
6300	Lottery: Instructional Materials	722,687.85
6388	Strong Workforce Program	150,203.00
7388	SB 117 COVID-19 LEA Response Funds	0.57
7510	Low-Performing Students Block Grant	0.45
8150	Ongoing & Major Maintenance Account (RM.	0.05
9010	Other Restricted Local	16,613.10
Total, Restricted E	- Balance	916,198.14

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	100,000.00	100,000.00	New
2) Federal Revenue	8100-8299	108,820.00	106,178.00	15,268.00	106,178.00	0.00	
3) Other State Revenue	8300-8599	720,071.00	720,071.00	231,952.00	720,071.00	0.00	
4) Other Local Revenue	8600-8799	345,000.00	195,000.00	165,466.25	195,000.00	0.00	
5) TOTAL, REVENUES		1,173,891.00	1,021,249.00	412,686.25	1,121,249.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	326,339.00	324,127.00	158,129.19	324,127.00	0.00	0.0%
2) Classified Salaries	2000-2999	378,944.00	378,484.00	195,766.87	378,484.00	0.00	0.0%
3) Employee Benefits	3000-3999	318,213.00	317,149.00	120,476.00	317,149.00	0.00	0.0%
4) Books and Supplies	4000-4999	51,057.00	575,320.00	13,253.16	575,320.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	50,119.00	51,910.00	37,706.78	51,910.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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	20,127.00	37,395.00	17,268.41	37,395.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,144,799.00	1,684,385.00	542,600.41	1,684,385.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES		29,092.00	(663,136.00)	(129,914.16)	(563,136.00)		
Interfund Transfers							
a) Transfers In	8900-8929	100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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		100,000.00	100,000.00	0.00	0.00		

<u>Description</u>	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)			129,092.00	(563,136.00)	(129,914.16)	(563,136.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	11,273.55	582,777.88		582,777.88	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,273.55	582,777.88		582,777.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,273.55	582,777.88		582,777.88		
2) Ending Balance, June 30 (E + F1e)			140,365.55	19,641.88		19,641.88		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	140,365.25	19,641.75		19,641.75		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.30	0.13		0.13		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

			Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description F	Resource Codes	Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	100,000.00	100,000.00	New
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	100,000.00	100,000.00	New
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	108,820.00	106,178.00	15,268.00	106,178.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			108,820.00	106,178.00	15,268.00	106,178.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	680,071.00	680,071.00	224,365.00	680,071.00	0.00	0.0%
All Other State Revenue	All Other	8590	40,000.00	40,000.00	7,587.00	40,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			720,071.00	720,071.00	231,952.00	720,071.00	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	0.00	0.00	1,943.95	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	345,000.00	195,000.00	159,266.50	195,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	4,255.80	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			345,000.00	195,000.00	165,466.25	195,000.00	0.00	0.0%
TOTAL, REVENUES			1,173,891.00	1,021,249.00	412,686.25	1,121,249.00		

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			, ,	• •	• '	• •	• 1	
Certificated Teachers' Salaries		1100	172,983.00	170,770.00	68,696.50	170,770.00	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	153,356.00	153,357.00	89,432.69	153,357.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			326,339.00	324,127.00	158,129.19	324,127 <u>.</u> 00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	26,394.00	27,646.00	12,672.02	27,646.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	72,358.00	72,358.00	42,196.03	72,358.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	158,579.00	156,641.00	83,706.60	156,641.00	0.00	0.0%
Other Classified Salaries		2900	121,613.00	121,839.00	57,192.22	121,839.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			378,944.00	378,484.00	195,766.87	378,484.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	92,660.00	94,137.00	20,261.02	94,137.00	0.00	0.0%
PERS		3201-3202	97,462.00	99,127.00	36,182.22	99,127.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	33,609.00	33,655.00	16,837.62	33,655.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	75,068.00	71,017.00	37,788.92	71,017.00	0.00	0.0%
Unemployment Insurance		3501-3502	366.00	358.00	175.29	358.00	0.00	0.0%
Workers' Compensation		3601-3602	10,653.00	10,577.00	5,366.93	10,577.00	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	6,145.00	6,028.00	3,514.00	6,028.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,250.00	2,250.00	350.00	2,250.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			318,213.00	317,149.00	120,476.00	317,149.00	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	5,500.00	14,069.00	9,988.17	14,069.00	0.00	0.0%
Materials and Supplies		4300	45,557.00	561,251.00	3,264.99	561,251.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			51,057.00	575,320.00	13,253.16	575,320.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES	Resource codes Object codes	(A)	(B)	(0)	(b)	(E)	(F)
	5400	0.00	0.00	0.00	0.00	0.00	0.00/
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	1,650.00	1,850.00	98.40	1,850.00	0.00	0.0%
Dues and Memberships	5300	0.00	1,070.00	1,070.00	1,070.00	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		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	46,969.00	45,909.00	36,466.04	45,909.00	0.00	0.0%
Communications	5900	1,500.00	3,081.00	72.34	3,081.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	50,119.00	51,910.00	37,706.78	51,910.00	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)							
Tuition							
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7142	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out	7 143	0.00	0.00	0.00	0.00	0.00	0.076
Transfers of Pass-Through Revenues							
To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	20,127.00	37,395.00	17,268.41	37,395.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS	20,127.00	37,395.00	17,268.41	37,395.00	0.00	0.0%
TOTAL, EXPENDITURES		1,144,799.00	1,684,385.00	542,600.41	1,684,385.00		

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	100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs  Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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)			100,000.00	100,000.00	0.00	0.00		

### Second Interim Adult Education Fund Exhibit: Restricted Balance Detail

21 65482 0000000 Form 11I

Resource	Description	2020/21 Projected Year Totals
6391	Adult Education Program	10,284.62
9010	Other Restricted Local	9,357.13
Total, Restr	icted Balance	19,641.75

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	155,755.00	155,755.00	28,551.08	155,755.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,301.00	14,301.00	2,067.49	14,301.00	0.00	0.0%
4) Other Local Revenue		8600-8799	782,729.00	507,729.00	702.92	507,729.00	0.00	0.0%
5) TOTAL, REVENUES			952,785.00	677,785.00	31,321.49	677,785.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	602,647.00	593,532.00	306,431.88	593,532.00	0.00	0.0%
3) Employee Benefits		3000-3999	382,775.00	386,469.00	192,055.77	386,469.00	0.00	0.0%
4) Books and Supplies		4000-4999	334,480.00	334,766.00	19,164.18	334,264.00	502.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	7,055.00	7,055.00	3,999.01	7,557.00	(502.00)	-7.1%
6) Capital Outlay		6000-6999	600.00	600.00	0.00	600.00	0.00	0.0%
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	12,030.00	12,030.00	0.00	12,030.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,339,587.00	1,334,452.00	521,650.84	1,334,452.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER								
FINANCING SOURCES AND USES (A5 - B9)			(386,802.00)	(656,667.00)	(490,329.35)	(656,667.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	542,552.00	542,552.00	0.00	542,552.00	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			542,552.00	542,552.00	0.00	542,552.00		

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)			155,750.00	(114,115.00)	(490,329.35)	(114,115.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	23,731.60	501,833.95		501,833.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			23,731.60	501,833.95		501,833.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			23,731.60	501,833.95		501,833.95		
2) Ending Balance, June 30 (E + F1e)			179,481.60	387,718.95		387,718.95		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	179,481.60	387,718.95		387,718.95		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
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	155,755.00	155,755.00	28,551.08	155,755.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			155,755.00	155,755.00	28,551.08	155,755.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	14,301.00	14,301.00	2,067.49	14,301.00	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			14,301.00	14,301.00	2,067.49	14,301.00	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	772,979.00	497,979.00	0.00	497,979.00	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	702.92	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	9,750.00	9,750.00	0.00	9,750.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			782,729.00	507,729.00	702.92	507,729.00	0.00	0.0%
TOTAL, REVENUES			952,785.00	677,785.00	31,321.49	677,785.00		

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	276,040.00	268,500.00	128,118.82	268,500.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	316,182.00	317,232.00	173,821.66	317,232.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,425.00	7,800.00	4,491.40	7,800.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			602,647.00	593,532.00	306,431.88	593,532.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	148,192.00	146,348.00	74,048.39	146,348.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	45,908.00	45,391.00	22,953.00	45,391.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	165,350.00	171,841.00	82,320.71	171,841.00	0.00	0.0%
Unemployment Insurance		3501-3502	313.00	304.00	153.44	304.00	0.00	0.0%
Workers' Compensation		3601-3602	9,120.00	8,979.00	4,642.23	8,979.00	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	13,892.00	13,606.00	7,938.00	13,606.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			382,775.00	386,469.00	192,055.77	386,469.00	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	20,000.00	20,286.00	2,925.43	20,286.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	438.82	1,000.00	(1,000.00)	New
Food		4700	314,480.00	314,480.00	15,799.93	312,978.00	1,502.00	0.5%
TOTAL, BOOKS AND SUPPLIES			334,480.00	334,766.00	19,164.18	334,264.00	502.00	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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES			¥ 7	ν=/	(=/	(-)	(=)	(-7
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	700.00	700.00	485.01	1,202.00	(502.00)	-71.7%
Dues and Memberships		5300	250.00	250.00	0.00	250.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	5,995.00	6,014.00	3,514.00	6,014.00	0.00	0.0%
Communications		5900	110.00	91.00	0.00	91.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		7,055.00	7,055.00	3,999.01	7,557.00	(502.00)	-7.1%
CAPITAL OUTLAY								
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	600.00	600.00	0.00	600.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			600.00	600.00	0.00	600.00	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 Co.	sts)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	12,030.00	12,030.00	0.00	12,030.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS		12,030.00	12,030.00	0.00	12,030.00	0.00	0.0%
TOTAL, EXPENDITURES			1,339,587.00	1,334,452.00	521,650.84	1,334,452.00		

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	542,552.00	542,552.00	0.00	542,552.00	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			542,552.00	542,552.00	0.00	542,552.00	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  Long-Term Debt Proceeds		8965	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	
•		03/3						
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0.0%
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)			542,552.00	542,552.00	0.00	542,552.00		

### Second Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

21 65482 0000000 Form 13I

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, Schoo	387,718.95
Total, Restr	icted Balance	387,718.95

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	357,000.00	357,000.00	0.00	357,000.00	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	10,000.00	10,000.00	5,678.55	10,000.00	0.00	0.09
5) TOTAL, REVENUES			367,000.00	367,000.00	5,678.55	367,000.00		
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	367,000.00	2,248,589.00	38,527.74	2,157,195.00	91,394.00	4.19
5) Services and Other Operating Expenditures		5000-5999	0.00	37,486.00	100,372.32	111,790.00	(74,304.00)	-198.29
6) Capital Outlay		6000-6999	0.00	516,405.00	494,030.09	533,495.00	(17,090.00)	-3.3%
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			367,000.00	2,802,480.00	632,930.15	2,802,480.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(2,435,480.00)	(627,251.60)	(2,435,480.00)		
D. OTHER FINANCING SOURCES/USES								
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	0.09
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	0.09
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes Objec	ct 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	(2,435,480.00)	(627,251.60)	(2,435,480.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited	9	9791	0.70	2,435,480.72		2,435,480.72	0.00	0.09
b) Audit Adjustments	9	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		-	0.70	2,435,480.72		2,435,480.72		
d) Other Restatements	9	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.70	2,435,480.72		2,435,480.72		
2) Ending Balance, June 30 (E + F1e)			0.70	0.72		0.72		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash	9	9711	0.00	0.00		0.00		
Stores	9	9712	0.00	0.00		0.00		
Prepaid Items	9	9713	0.00	0.00		0.00		
All Others	9	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9	9740	0.70	0.72		0.72		
Stabilization Arrangements	9	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9	9760	0.00	0.00		0.00		
Other Assignments	9	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes Object C	Original Budget odes (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	809	357,000.00	357,000.00	0.00	357,000.00	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		357,000.00	357,000.00	0.00	357,000.00	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	863	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	10,000.00	10,000.00	5,678.55	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	9.00	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		10,000.00	10,000.00	5,678.55	10,000.00	0.00	0.0%
TOTAL, REVENUES		367,000.00	367,000.00	5,678.55	367,000.00		

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description Resource Cod	des Object Codes	(A)	(B)	(C)	(D)	(E)	(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	367,000.00	2,215,581.00	38,527.74	2,155,420.00	60,161.00	2.7%
Noncapitalized Equipment	4400	0.00	33,008.00	0.00	1,775.00	31,233.00	94.6%
TOTAL, BOOKS AND SUPPLIES		367,000.00	2,248,589.00	38,527.74	2,157,195.00	91,394.00	4.1%
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	37,486.00	100,372.32	111,790.00	(74,304.00)	-198.2%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and	5000	0.00	0.00	0.00	0.00	0.00	0.00
Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	37,486.00	100,372.32	111,790.00	(74,304.00)	-198.2%
CAPITAL OUTLAY							
Land Improvements	6170	0.00	71,022.00	64,221.78	64,222.00	6,800.00	9.6%
Buildings and Improvements of Buildings	6200	0.00	213,936.00	198,352.34	216,521.00	(2,585.00)	-1.2%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	231,447.00	231,455.97	252,752.00	(21,305.00)	-9.2%
TOTAL, CAPITAL OUTLAY		0.00	516,405.00	494,030.09	533,495.00	(17,090.00)	-3.3%
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		367,000.00	2,802,480.00	632,930.15	2,802,480.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources		2005	0.00	0.00	0.00	0.00	0.00	0.004
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	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)			0.00	0.00	0.00	0.00		

### Second Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

21 65482 0000000 Form 14I

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	0.72
Total, Restr	icted Balance	0.72

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	100.00	100.00	37.29	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	37.29	100.00		
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%
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)  D. OTHER FINANCING SOURCES/USES			100.00	100.00	37.29	100.00		
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%
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)			100.00	100.00	37.29	100.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	9,191.57	9,280.23		9,280.23	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			9,191.57	9,280.23		9,280.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			9,191.57	9,280.23		9,280.23		
2) Ending Balance, June 30 (E + F1e)			9,291.57	9,380.23		9,380.23		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	9,291.57	9,380.23		9,380.23		
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 LOCAL REVENUE		,	v 7	12)	\*-1	\-1	\-1	\· /
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	37.29	100.00	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%
TOTAL, OTHER LOCAL REVENUE	_		100.00	100.00	37.29	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	37.29	100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) 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%
		8903	0.00	0.00	0.00		0.00	
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0.0%
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 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		

Tamalpais Union High Marin County

### Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

21 65482 0000000 Form 17I

	2020/21
Resource Description	Projected Year Totals
Total, Restricted Balance	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)
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	0.00	0.00	214.61	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	214.61	0.00		
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%
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)			0.00	0.00	214.61	0.00		
D. OTHER FINANCING SOURCES/USES								
I) 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%
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	0.00	214.61	0.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	52,326.97	53,412.77		53,412.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			52,326.97	53,412.77		53,412.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			52,326.97	53,412.77		53,412.77		
2) Ending Balance, June 30 (E + F1e)			52,326.97	53,412.77		53,412.77		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	52,326.97	53,412.77		53,412.77		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

### 2020-21 Second Interim Foundation 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)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Interest		8660	0.00	0.00	214.61	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	214.61	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	214.61	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)
CERTIFICATED SALARIES		,	, <u></u>	,=,	χ=,	ι=,	ζ=/	(-7
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	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Food		4700	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%

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

Description F	Resource Codes Object Codes	Original Budget	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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	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 EXPENDITUR	ES	0.00	0.00	0.00	0.00	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%
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 Cost	s)	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COST	S	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		

## 2020-21 Second Interim Foundation 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)
INTERFUND TRANSFERS								
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%
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 (-b+c-d+e)			0.00	0.00	0.00	0.00		

Tamalpais Union High Marin County

## Second Interim Foundation Special Revenue Fund Exhibit: Restricted Balance Detail

21 65482 0000000 Form 19I

		2020/21
Resource	Description	Projected Year Totals
Total, Restr	icted Balance	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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	0.00		
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%
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)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
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	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	0.03	0.03		0.03	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			0.03	0.03		0.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		-	0.03	0.03		0.03		
2) Ending Balance, June 30 (E + F1e)		-	0.03	0.03		0.03		
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 c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00	is a second	0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.03	0.03		0.03		
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	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%
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	0024	0.00	0.00	0.00	0.00	0.00	0.00/
Sale of Equipment/Supplies  Leases and Rentals	8631 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 Investment  Other Local Revenue	s 8662	0.00	0.00	0.00	0.00	0.00	0.0%
	0000	0.00	0.00	0.00	0.00	0.00	0.00/
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		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES		0.00	0.00	0.00	0.00		

Description F	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 Improvement	s	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 EXPENDIT	URES		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								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
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		

	Daniero Cadas Obias		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description INTERFUND TRANSFERS	Resource Codes Object	t Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8	919	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	7	613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7	619	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	8	951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of	Ü	.501	0.00	0.00	0.00	0.00	0.00	0.070
Capital Assets	8	953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid	9	961	0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8	965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation	8	971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8	972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8	973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8	979	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	7	651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7	699	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	8	980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8	990	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		

Tamalpais Union High Marin County

## Second Interim Building Fund Exhibit: Restricted Balance Detail

21 65482 0000000 Form 21I

Resource	Description	2020/21 Projected Year Totals
Total, Restricte	ed Balance	0.00

Page 80 of 156

Description	Resource Codes Object Cod	Original Budget es (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	8010-809	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-829	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-859	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-879	20,000.00	20,000.00	60,250.06	20,000.00	0.00	0.0%
5) TOTAL, REVENUES		20,000.00	20,000.00	60,250.06	20,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-199	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-399	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-499	0.00	216,880.00	31,727.47	216,880.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-599	0.00	68,292.00	68,292.00	68,292.00	0.00	0.0%
6) Capital Outlay	6000-699	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	285,172.00	100,019.47	285,172.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		20,000,00	(265,172.00)	(39,769.41)	(265,172.00)		
D. OTHER FINANCING SOURCES/USES		20,000.00	(265,172.00)	(39,769.41)	(265,172.00)		
Interfund Transfers     a) Transfers In	8900-892	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-762		0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses	1000-102	0.00	0.00	0.00	0.00	0.00	0.076
a) Sources	8930-897	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-769	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-899	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)			20,000.00	(265,172.00)	(39,769.41)	(265,172.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	0.65	308,172.11		308,172.11	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			0.65	308,172.11		308,172.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.65	308,172.11		308,172.11		
2) Ending Balance, June 30 (E + F1e)		-	20,000.65	43,000.11		43,000.11		
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 c) Committed		9740	20,000.65	43,000.11		43,000.11		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00	is	0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,043.42	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	20,000.00	20,000.00	59,206.64	20,000.00	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			20,000.00	20,000.00	60,250.06	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	60,250.06	20,000.00		

Description	December Object Online	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description	Resource Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(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	188,411.00	3,259.11	188,411.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	28,469.00	28,468.36	28,469.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	216,880.00	31,727.47	216,880.00	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 Improveme	nts 5600	0.00	68,292.00	68,292.00	68,292.00	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 EXPENDI	TURES	0.00	68,292.00	68,292.00	68,292.00	0.00	0.0%

Description Res	source 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 Cost	ts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	285,172.00	100,019.47	285,172.00		

Description	Resource Codes Object	O Codes	riginal 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	89	19	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	76	13	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	76	19	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 Other Sources	898	53	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	896	65	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds  Proceeds from Certificates of Participation	897	71	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	897	72	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	897		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	897		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				5.10	5.50			
Transfers of Funds from Lapsed/Reorganized LEAs	765	51	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	769	99	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	898	80	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	899	90	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		

## Second Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

21 65482 0000000 Form 25I

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	43,000.11
Total, Restricte	ed Balance	43,000.11

Description	Resource Codes Object C	Original Budget	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	8010-80	99 0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-82	99 0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8	99 0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-87	99 25,000.00	25,000.00	4,952.11	25,000.00	0.00	0.0%
5) TOTAL, REVENUES		25,000.00	25,000.00	4,952.11	25,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-19	99 0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-29	99 0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-39	99 0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-49	99 0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-59	99 0.00	0.00	5,990.92	5,992.00	(5,992.00)	New
6) Capital Outlay	6000-69	99 1,100,000.00	1,100,000.00	148,923.61	1,094,008.00	5,992.00	0.5%
Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74		0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,100,000.00	1,100,000.00	154,914.53	1,100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,075,000.00	(1,075,000.00)	(149.962.42)	(1,075,000.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-88	29 1,380,000.00	1,380,000.00	0.00	1,380,000.00	0.00	0.0%
b) Transfers Out	7600-76	29 0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-88	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-76	99 0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-89	99 0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		1,380,000.00	1,380,000.00	0.00	1,380,000.00		

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)			305,000.00	305,000.00	(149,962.42)	305,000.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	2,958,457.53	3,943,873.25		3,943,873.25	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)			2,958,457.53	3,943,873.25		3,943,873.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		-	2,958,457.53	3,943,873.25		3,943,873.25		
2) Ending Balance, June 30 (E + F1e)		-	3,263,457.53	4,248,873.25		4,248,873.25		
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 c) Committed		9740	3,263,457.53	3,755,155.25		3,755,155.25		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	493,718.00		493,718.00		
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								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	4,952.11	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	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			25,000.00	25,000.00	4,952.11	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	4,952.11	25,000.00		

Description R	esource 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		(2.9	(-)	(0)	(5)	(=)	· /-
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 Improvement	s 5600	0.00	0.00	5,990.92	5,992.00	(5,992.00)	New
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 EXPENDIT	URES	0.00	0.00	5,990.92	5,992.00	(5,992.00)	New

Description F	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	1,100,000.00	919,599.00	0.00	871,598.00	48,001.00	5.2%
Buildings and Improvements of Buildings		6200	0.00	180,401.00	148,923.61	222,410.00	(42,009.00)	-23.3%
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			1,100,000.00	1,100,000.00	148,923.61	1,094,008.00	5,992.00	0.5%
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 C	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL. EXPENDITURES			1.100.000.00	1.100.000.00	154.914.53	1.100.000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS			` '	• '	• /	• '	• 1	
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	1,380,000.00	1,380,000.00	0.00	1,380,000.00	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			1,380,000.00	1,380,000.00	0.00	1,380,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
		7619						
(b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0%
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 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	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)			1,380,000.00	1,380,000.00	0.00	1,380,000.00		

Tamalpais Union High Marin County

## Second Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

21 65482 0000000 Form 40I

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	3,755,155.25
Total. Restricte	ed Balance	3.755.155.25

# 2020-21 Second Interim Bond Interest and Redemption 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)
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	0.00	0.00	0.00	11,560,042.00	11,560,042.00	New
5) TOTAL, REVENUES		0.00	0.00	0.00	11,560,042.00		
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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	11,216,537.00	(11,216,537.00)	New
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	11,216,537.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	343,505.00		
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%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

# 2020-21 Second Interim Bond Interest and Redemption 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	343,505.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	9,065,160.56	9,110,109.29		9,110,109.29	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)			9,065,160.56	9,110,109.29		9,110,109.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,065,160.56	9,110,109.29		9,110,109.29		
2) Ending Balance, June 30 (E + F1e)			9,065,160.56	9,110,109.29		9,453,614.29		
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     c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	9,065,160.56	9,110,109.29		9,453,614.29		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# 2020-21 Second Interim Bond Interest and Redemption 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								
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		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	11,433,104.00	11,433,104.00	New
Unsecured Roll		8612	0.00	0.00	0.00	126,938.00	126,938.00	New
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	11,560,042.00	11,560,042.00	New
TOTAL, REVENUES			0.00	0.00	0.00	11,560,042.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	8,010,000.00	(8,010,000.00)	New
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	3,206,537.00	(3,206,537.00)	New
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 C	Costs)		0.00	0.00	0.00	11,216,537.00	(11,216,537.00)	New
TOTAL, EXPENDITURES			0.00	0.00	0.00	11,216,537.00		

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	Resource codes	Object Oddes	(6)	(5)	(0)	(5)	(=)	(1)
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	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		

Tamalpais Union High Marin County

## Second Interim Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

21 65482 0000000 Form 51I

Resource	Description	2020/21 Projected Year Totals
	•	
Total, Restricte	ed Balance	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)
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	0.00	0.00	272.31	273.00	273.00	New
5) TOTAL, REVENUES		0.00	0.00	272.31	273.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	272.31	273.00		
D. OTHER FINANCING SOURCES/USES							
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	67,043.56	67,044.00	(67,044.00)	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		0.00	0.00	(67,043.56)	(67,044.00)		

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)			0.00	0.00	(66,771.25)	(66,771.00)		
F. NET POSITION								
Beginning Net Position     As of July 1 - Unaudited		9791	65,012.02	66,771.25		66,771.25	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)			65,012.02	66,771.25		66,771.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			65,012.02	66,771.25		66,771.25		
2) Ending Net Position, June 30 (E + F1e)			65,012.02	66,771.25		0.25		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	65.012.02	66.771.25		0.25		

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								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Interest		8660	0.00	0.00	272.31	273.00	273.00	New
Net Increase (Decrease) in the Fair Value of Investmen	its	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	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			0.00	0.00	272.31	273.00	273.00	New
TOTAL, REVENUES			0.00	0.00	272.31	273.00		

Page silation	Pagauras Cadas - Object Cada	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description	Resource Codes Object Code	s (A)	(B)	(C)	(D)	(E)	(F)
CERTIFICATED SALARIES							
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%
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							
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 EXPENSES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents 5600	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 EXPENS		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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	67,043.56	67,044.00	(67,044.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	67,043.56	67,044.00	(67,044.00)	New
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%
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0.0%
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	(67,043.56)	(67,044.00)		

Tamalpais Union High Marin County

## Second Interim Self-Insurance Fund Exhibit: Restricted Net Position Detail

21 65482 0000000 Form 67I

Resource	Description	2020/21 Projected Year Totals
Total, Restricted	d Net Position	0.00

larin County						Form
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						
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)	4,952.45	4,890.93	4,890.93	4,890.93	0.00	0%
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)	4,952.45	4,890.93	4,890.93	4,890.93	0.00	0%
5. District Funded County Program ADA	4,302.40	4,030.33	4,030.33	4,030.33	0.00	070
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	37.12	38.53	38.53	38.53	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs:     Opportunity Schools and Full Day     Opportunity Classes, Specialized Secondary     Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) 6. TOTAL DISTRICT ADA	37.12	38.53	38.53	38.53	0.00	0%
(Sum of Line A4 and Line A5g)	4,989.57	4,929.46	4,929.46	4,929.46	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
Charter School ADA     (Enter Charter School ADA using     Tab C. Charter School ADA)						

#### Second Interim 2020-21 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

Marin Gounty		Basinsina			ct- baaget real (1	<b>'</b>				1 01111 07 10
	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF										
(Enter Month Name):	JAN									
A. BEGINNING CASH			24,773,512.00	21,845,360.00	14,767,156.00	10,483,134.00	4,521,693.00	0.00	37,097,024.00	27,855,965.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		34,200.00	35,204.00	309,417.00	63,366.00	63,366.00	309,417.00	63,366.00	29,782.00
Property Taxes	8020-8079		·		·	1,174,878.00	0.00	37,108,853.00	443,277.00	273,304.00
Miscellaneous Funds	8080-8099					, ,		, , , , , , , , , , , , , , , , , , , ,	,	-,
Federal Revenue	8100-8299		2,750.00		1,571,484.00	3,353.00		206,843.00	90,090.00	88,029.00
Other State Revenue	8300-8599		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		639,934.00	(105,601.00)	315,979.00	285,839.00	182,117.00	273,854.00
Other Local Revenue	8600-8799		124,054.00	154,780.00	48,369.00	175,354.00	213,729.00	8,812,746.00	1,519,187.00	1,911,595.00
Interfund Transfers In	8910-8929		124,004.00	10-1,7 00.00	10,000.00	170,004.00	210,720.00	67,044.00	1,010,101.00	1,011,000.00
All Other Financing Sources	8930-8979	-						07,044.00		
TOTAL RECEIPTS	0930-0979	-	161,004.00	189,984.00	2,569,204.00	1,311,350.00	593,074.00	46,790,742.00	2,298,037.00	2,576,564.00
C. DISBURSEMENTS		-	101,004.00	103,304.00	2,309,204.00	1,311,330.00	333,074.00	40,730,742.00	2,290,037.00	2,370,304.00
Certificated Salaries	1000-1999		390,244.00	3,173,164.00	3,452,192.00	3,406,605.00	3,488,376.00	3,384,564.00	3,294,406.00	3,513,841.00
Classified Salaries	2000-1999	-	465,038.00	719,115.00	908,477.00	939,828.00	954,061.00	952,812.00	953,260.00	1,182,223.00
Employee Benefits	3000-2999	-	381,793.00	1,623,882.00	1,715,576.00	1,752,455.00	1.888.121.00	1,981,079.00	1,801,274.00	2,220,153.00
Books and Supplies		-					, ,			
Services	4000-4999	-	29,977.00	289,276.00	318,311.00	313,333.00	240,526.00	326,952.00	277,503.00 1.341.007.00	437,186.00
	5000-5999	-	383,904.00	953,330.00	587,793.00	818,847.00	810,024.00	1,047,032.00	, , , , , , , , , , , , , , , , , , , ,	1,658,374.00
Capital Outlay	6000-6599	_		0.40.000.00	76,608.00	42,163.00	0.00	8,651.00	0.00	
Other Outgo	7000-7499	-		312,800.00	(17,168.00)	25,523.00	290,325.00		0.00	
Interfund Transfers Out	7600-7629	-								
All Other Financing Uses	7630-7699	-								
TOTAL DISBURSEMENTS			1,650,956.00	7,071,567.00	7,041,789.00	7,298,754.00	7,671,433.00	7,701,090.00	7,667,450.00	9,011,777.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	664,074.59							0.00	
Accounts Receivable	9200-9299	3,197,883.56	488,390.00	796,408.00	34,266.00	1,379.00	182,726.00	12,750.00	125,013.00	74,137.00
Due From Other Funds	9310	20,135,953.74		(379.00)	(58.00)	(290.00)	(1,183.00)	79.00	20,137,023.00	761.74
Stores	9320									
Prepaid Expenditures	9330	25,350.00	25,350.00							
Other Current Assets	9340	323.98	(21,228.00)	15,432.00	(1,058.00)	6,877.00	(136.00)	130.00	6.00	300.98
Deferred Outflows of Resources	9490									
SUBTOTAL		24,023,585.87	492,512.00	811,461.00	33,150.00	7,966.00	181,407.00	12,959.00	20,262,042.00	75,199.72
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	3,151,340.71	1,930,712.00	1,008,247.00	(155,413.00)	(17,780.00)	(171,104.00)	(198,352.00)	104,546.00	650,484.71
Due To Other Funds	9610	24,095,929.64		(165.00)		(217.00)	(108.00)	(108.00)	24,029,142.00	67,385.64
Current Loans	9640						(2,204,047.00)	2,204,047.00		
Unearned Revenues	9650	256,513.99						0.00		
Deferred Inflows of Resources	9690									
SUBTOTAL		27,503,784.34	1,930,712.00	1,008,082.00	(155,413.00)	(17,997.00)	(2,375,259.00)	2,005,587.00	24,133,688.00	717,870.35
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(3,480,198.47)	(1,438,200.00)	(196,621.00)	188,563.00	25,963.00	2,556,666.00	(1,992,628.00)	(3,871,646.00)	(642,670.63)
E. NET INCREASE/DECREASE (B - C +	+ D)	12/	(2,928,152.00)	(7,078,204.00)	(4,284,022.00)	(5,961,441.00)	(4,521,693.00)	37,097,024.00	(9,241,059.00)	(7,077,883.63)
F. ENDING CASH (A + E)			21,845,360.00	14,767,156.00	10.483.134.00	4,521,693.00	0.00	37,097,024.00	27,855,965.00	20,778,081.37
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			.,,,	.,,	,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3.00	.,,,	,,	27, 12, 23, 100

### Second Interim 2020-21 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

nty	1			Workshoot - Dady	(-)				i
	Ohioot	Marah	A	Mari	luna	Assemble	A dissatura auto	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
(Enter Month Name):	JAN								
A. BEGINNING CASH	JAN	20,778,081.37	12,119,371.38	36,065,228.38	26,800,344.38				
B. RECEIPTS		20,770,001.07	12,110,071.00	30,003,220.30	20,000,044.00				
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	257,457.00	11,406.00	11,406.00	248,743.00	252,833.00		1,689,963.00	1,689,963.00
Property Taxes	8020-8079	201,101.00	27,162,923.00	110,097.00	2,510,338.00	202,000.00		68,783,670.00	68,783,670.00
Miscellaneous Funds	8080-8099		27,102,020.00	110,007.00	(457,000.00)			(457,000.00)	(457,000.00)
Federal Revenue	8100-8299	74,371.00	96,313.00		(101,000.00)	1,124,745.00		3,257,978.00	3,257,978.00
Other State Revenue	8300-8599	80,000.00	00,010.00		222,000.00	743,916.00	3,785,456.00	6,423,494.00	6,423,494.00
Other Local Revenue	8600-8799	299,661.00	6,081,123.00	79,509.00	310,077.00	84,973.00	0,100,400.00	19,815,157.00	19,815,157.00
Interfund Transfers In	8910-8929	200,001.00	0,001,120.00	10,000.00	010,011.00	01,070.00		67,044.00	67.044.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS	0000 0070	711,489.00	33,351,765.00	201,012.00	2,834,158.00	2,206,467.00	3,785,456.00	99,580,306.00	99,580,306.00
C. DISBURSEMENTS		7 11,100.00	00,001,700.00	201,012.00	2,001,100.00	2,200,407.00	0,700,400.00	00,000,000.00	00,000,000.00
Certificated Salaries	1000-1999	3,486,225.00	3,548,814.00	3,569,756.00	3,527,874.00	200,000.00		38,436,061.00	38,436,061.00
Classified Salaries	2000-2999	1,085,965.00	1,076,694.00	1,075,224.00	1,075,224.00	215,000.00		11,602,921.00	11,602,921.00
Employee Benefits	3000-3999	2,072,266.00	1,988,577.00	2,063,366.00	2,106,181.00	104,000.00	3,785,456.00	25,484,179.00	25,484,179.00
Books and Supplies	4000-4999	954,024.00	631,754.00	838,025.00	1,104,394.00	700,000.00	3,703,430.00	6,461,261.00	6,461,260.56
Services	5000-5999	1,507,212.00	1,183,420.00	1,747,612.00	1,889,671.00	725,000.00		14,653,226.00	14.653.226.44
Capital Outlay	6000-6599	1,307,212.00	18,827.00	1,454.00	1,514.00	67,332.00		216,549.00	216,549.00
Other Outgo	7000-7499	656,278.00	957,822.00	170,459.00	957,223.00	14,773.00		3,368,035.00	3,368,035.00
Interfund Transfers Out	7600-7499	030,276.00	937,622.00	170,459.00	1,922,552.00	14,773.00		1,922,552.00	1,922,552.00
All Other Financing Uses	7630-7699				1,322,332.00			0.00	0.00
TOTAL DISBURSEMENTS	7030-7099	9,761,970.00	9,405,908.00	9,465,896.00	12,584,633.00	2,026,105.00	3,785,456.00	102,144,784.00	102,144,784.00
D. BALANCE SHEET ITEMS		9,701,970.00	9,403,906.00	9,400,090.00	12,364,033.00	2,020,103.00	3,765,450.00	102, 144, 764.00	102,144,764.00
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	648,285.00			3,789.59		12,000.00	664,074.59	
Accounts Receivable	9200-9299	040,200.00			1,482,814.56		12,000.00	3,197,883.56	
Due From Other Funds	9310				1,402,614.50			20,135,953.74	
Stores	9310							0.00	
Prepaid Expenditures	9330							25.350.00	
Other Current Assets	9340							323.98	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL	9490	648,285.00	0.00	0.00	1,486,604.15	0.00	12,000.00	24,023,585.87	
Liabilities and Deferred Inflows	-	040,200.00	0.00	0.00	1,400,004.15	0.00	12,000.00	24,023,303.07	
Accounts Payable	9500-9599							2 151 240 71	
Due To Other Funds	9500-9599 9610						+	3,151,340.71 24,095,929.64	
Current Loans	9610 9640								
Unearned Revenues	9640 9650	256 512 00					+	0.00 256.513.99	
		256,513.99							
Deferred Inflows of Resources SUBTOTAL	9690	250 542 00	0.00	0.00	0.00	0.00	0.00	0.00	
	] <u> </u>	256,513.99	0.00	0.00	0.00	0.00	0.00	27,503,784.34	
Nonoperating	0010							2.22	
Suspense Clearing	9910	004 774 04	6.00	0.00	4 400 004 45	2.22	40.000.00	0.00	
TOTAL BALANCE SHEET ITEMS	D)	391,771.01	0.00	0.00	1,486,604.15	0.00	12,000.00	(3,480,198.47)	(0.504.470.00)
E. NET INCREASE/DECREASE (B - C +	- U)	(8,658,709.99)	23,945,857.00	(9,264,884.00)	(8,263,870.85)	180,362.00	12,000.00	(6,044,676.47)	(2,564,478.00)
F. ENDING CASH (A + E)		12,119,371.38	36,065,228.38	26,800,344.38	18,536,473.53				
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS								18,728,835.53	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)  Signed:  District Superintendent or Designee
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 09, 2021  Signed: President of the Governing Board  CERTIFICATION OF FINANCIAL CONDITION
_X_ POSITIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.
Contact person for additional information on the interim report:
Name: Corbett Elsen Telephone: 415-945-1037
Title: Chief Financial Officer E-mail: celsen@tamdistrict.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.

CRITE	RIA 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.	Х	

CRITE	RIA AND STANDARDS (contir	nued)	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.	х	
4	Local Control Funding Formula (LCFF) Revenue			
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.		х	
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.		
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.	х	
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).	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		Х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

SUPPL	EMENTAL 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?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
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?		х

	EMENTAL INFORMATION (co	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>	х	
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	Х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)     Classified? (Section S8B, Line 1b)		X
		<ul><li>Classified? (Section S8B, Line 1b)</li><li>Management/supervisor/confidential? (Section S8C, Line 1b)</li></ul>		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:		- 22
		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?	х	

ADDIT	IONAL 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?	Х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?	х	
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	Х	
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).	Х	
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?	Х	

Tamalpais Union High Marin County

# Second Interim 2020-21 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

21 65482 0000000 Form ESMOE

	Fun	ds 01, 09, and	d 62	2020-21
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	102,144,784.00
A. Total state, lederal, and local experiolities (all resources)	All	All	1000-7999	102,144,704.00
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3385)	All	All	1000-7999	3,185,469.00
C. Less state and local expenditures not allowed for MOE:				
(All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	308,939.00
2. Canital Outland	All except	All except		246 540 00
2. Capital Outlay	7100-7199	5000-5999	6000-6999	216,549.00
			5400-5450, 5800, 7430-	
3. Debt Service	All	9100	7439	917,954.00
4. Other Transfers Out	All	9200	7200-7299	48,859.00
	7	0200	1200 1200	,
5. Interfund Transfers Out	All	9300	7600-7629	1,922,552.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
		All except		
7. Nonagency	7100-7199	5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate				
costs of services for which tuition is received)	All	All	9710	0.00
	All	All	8710	0.00
Supplemental expenditures made as a result of a	Manually 6	entered. Must	not include	
Presidentially declared disaster	expenditure	s in lines B, C D2.	1-C8, D1, or	
		DZ.		
10. Total state and local expenditures not				
allowed for MOE calculation				
(Sum lines C1 through C9)				3,414,853.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
Expenditures to cover deficits for food services			7300-7439 minus	
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	656,667.00
	Manually 6	entered. Must	not include	
Expenditures to cover deficits for student body activities	expend	itures in lines	A or D1.	
E. Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)				96,201,129.00

Tamalpais Union High Marin County

# Second Interim 2020-21 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

21 65482 0000000 Form ESMOE

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		
	_	4,929.46
B. Expenditures per ADA (Line I.E divided by Line II.A)		19,515.55
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	87,382,213.73	17,726.38
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	87,382,213.73	17,726.38
B. Required effort (Line A.2 times 90%)	78,643,992.36	15,953.74
C. Current year expenditures (Line I.E and Line II.B)	96,201,129.00	19,515.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	et. If	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Tamalpais Union High Marin County

# Second Interim 2020-21 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

21 65482 0000000 Form ESMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA
	=	
otal adjustments to base expenditures	0.00	0.0

#### Part I - General Administrative Share of Plant Services Costs

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

#### A.

	laries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	(Functions 7200-7700, goals 0000 and 9000)	3,371,267.00
2.	Contracted general administrative positions not paid through payroll	
	a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
	b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	
		]

#### Salaries and Benefits - All Other Activities

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

72,151,894.00

Percentage of Plant Services Costs Attributable to General Administration

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

4.67%

# Part II - Adjustments for Employment Separation Costs

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

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

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

#### **Normal Separation Costs (optional)**

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

# **Abnormal or Mass Separation Costs (required)**

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

0	. (	)	0	

Par	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.		irect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	3,293,397.00
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
		(Function 7700, objects 1000-5999, minus Line B10)	2,448,187.00
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	
		goals 0000 and 9000, objects 5000-5999)	25,000.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	,
		goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	475,814.86
	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	
	_	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7.	, , , , ,	0.00
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	8.	b. Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00 6,242,398.86
		Carry-Forward Adjustment (Part IV, Line F)	273,150.38
		Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,515,549.24
В.		se Costs	, ,
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	56,496,501.00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,635,568.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,821,823.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,794,982.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	313,206.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
		minus Part III, Line A4)	1,075,816.00
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	
		objects 5000-5999, minus Part III, Line A3)	0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	404.004.00
	40	resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	101,824.00
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	354,357.00
	11	Plant Maintenance and Operations (all except portion relating to general administrative offices)	334,337.00
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,712,940.14
	12	Facilities Rents and Leases (all except portion relating to general administrative offices)	5,7 12,540.14
	12.	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13.	Adjustment for Employment Separation Costs	0.00
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	· · · · · · · · · · · · · · · · · · ·	0.00
	15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,646,990.00
	16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,008,844.00
	18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	19.	-	92,962,851.14
C.		hight Indirect Cost Percentage Before Carry-Forward Adjustment	
	-	r information only - not for use when claiming/recovering indirect costs)	0.740/
_	-	e A8 divided by Line B19)	6.71%
D.		liminary Proposed Indirect Cost Rate	
	-	r final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)	7.040/
	(LIN	e A10 divided by Line B19)	7.01%

### Part IV - Carry-forward Adjustment

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

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

A.	Indirect c	osts incurred in the current year (Part III, Line A8)	6,242,398.86
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	r-forward adjustment from the second prior year	324,336.54
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (6.77%) times Part III, Line B19); zero if negative	273,150.38
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of coved indirect cost rate (6.77%) times Part III, Line B19) or (the highest rate used to ver costs from any program (6.77%) times Part III, Line B19); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	273,150.38
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA of the carry-	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment and the country of the country	ay request that ustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	273,150.38

Tamalpais Union High Marin County

# Second Interim 2020-21 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

21 65482 0000000 Form ICR

Approved indirect cost rate: 6.77% Highest rate used in any program: 6.77%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
04	2010	400 447 00	42 200 00	C 770/
01	3010	196,447.00	13,299.00	6.77%
01	4035	117,159.00	7,931.00	6.77%
01	4127	10,602.00	717.00	6.76%
01	4201	8,559.00	579.00	6.76%
01	4203	15,349.00	1,039.00	6.77%
01	6695	246,576.00	12,328.00	5.00%
01	7388	67,528.00	4,572.00	6.77%
11	6391	671,864.00	37,395.00	5.57%
13	5310	1,321,822.00	12,030.00	0.91%

	1	1	1		1	,
		Projected Year	%		%	
		Totals	Change	2021-22	Change	2022-23
	Object	(Form 01I)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and	1 E;					
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
REVENUES AND OTHER FINANCING SOURCES     LCFF/Revenue Limit Sources	8010-8099	70,016,633.00	2.92%	72,059,863.00	2.80%	74,074,540.00
2. Federal Revenues	8100-8299	0.00	0.00%	72,037,003.00	0.00%	74,074,540.00
3. Other State Revenues	8300-8599	1,035,650.00	0.00%	1,035,650.00	0.00%	1,035,650.00
4. Other Local Revenues	8600-8799	16,041,389.00	3.58%	16,615,657.00	2.94%	17,104,153.00
5. Other Financing Sources						
a. Transfers In	8900-8929	67,044.00	-100.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	(18,050,492.00)	0.00% 8.12%	(19,516,649.00)	0.00% 7.86%	(21,050,929.00)
6. Total (Sum lines A1 thru A5c)	8980-8999		1.57%	70,194,521.00		
		69,110,224.00	1.5/%	/0,194,521.00	1.38%	71,163,414.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				32,703,103.00		33,318,546.00
b. Step & Column Adjustment				457,843.00		466,460.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				157,600.00		658,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,703,103.00	1.88%	33,318,546.00	3.37%	34,443,006.00
2. Classified Salaries						
a. Base Salaries				7,891,661.00		8,318,316.00
b. Step & Column Adjustment				345,655.00		364,342.00
c. Cost-of-Living Adjustment				Í		· ·
d. Other Adjustments				81,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,891,661.00	5.41%	8,318,316.00	4.38%	8,682,658.00
Total Classified Salaries (Sum lines B2a thru B2a)     Employee Benefits	3000-3999	17,207,402.00	4.27%	17,942,424.00	9.84%	19,707,225.00
Employee Benefits     Books and Supplies	4000-4999	1,976,134.99	0.00%	1,976,135.00	0.00%	1,976,135.00
Services and Other Operating Expenditures	5000-5999	6,584,286.01	-4.36%	6,297,286.00	3.35%	6,508,086.00
6. Capital Outlay	6000-6999	168,445.00	0.00%	168,445.00	0.00%	168,445.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,191,548.00	0.75%	1,200,477.00	0.77%	1,209,754.00
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	7300-7399	(89,890.00)	-19.44%	(72,411.00)	0.00%	(72,411.00)
a. Transfers Out	7600-7629	1,922,552.00	-5.20%	1,822,552.00	-4.12%	1,747,552.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)	7030-7077	0.00	0.0070	0.00	0.0070	0.00
11. Total (Sum lines B1 thru B10)		69,555,242.00	2.04%	70,971,770.00	4.79%	74,370,450.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		09,333,242.00	2.0470	/0,9/1,//0.00	4./9/0	74,370,430.00
(Line A6 minus line B11)		(445,018.00)		(777,249.00)		(3,207,036.00)
		(443,018.00)		(777,249.00)		(3,207,030.00)
D. FUND BALANCE		10.055 (55.1)		15 012 (25 : :		17.025.200.5
1. Net Beginning Fund Balance (Form 01I, line F1e)		18,257,655.14		17,812,637.14		17,035,388.14
2. Ending Fund Balance (Sum lines C and D1)		17,812,637.14		17,035,388.14		13,828,352.14
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	12,000.00		12,000.00		12,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,984,285.00		4,207,036.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,064,400.00		2,957,700.00		3,105,700.00
2. Unassigned/Unappropriated	9790	9,751,952.14		9,858,652.14		9,710,652.14
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		17,812,637.14		17,035,388.14		13,828,352.14

Description	Object Codes	Projected Year Totals (Form 01I) (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	3,064,400.00		2,957,700.00		3,105,700.00
c. Unassigned/Unappropriated	9790	9,751,952.14		9,858,652.14		9,710,652.14
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		12,816,352.14		12,816,352.14		12,816,352.14

# 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.

Please refer to narrative and summary schedules.

		Projected Year	%		%	
		Totals	Change	2021-22	Change	2022-23
	Object	(Form 01I)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(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%	
ECFT/Revenue Limit Sources     Federal Revenues	8100-8299	3,257,978.00	-64.60%	1,153,346.00	0.00%	1,153,346.00
3. Other State Revenues	8300-8599	5,387,844.00	-19.32%	4,346,699.00	0.00%	4,346,699.00
4. Other Local Revenues	8600-8799	3,773,768.00	-31.14%	2,598,736.00	0.00%	2,598,736.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	0.00 18,050,492.00	0.00% 8.12%	0.00 19,516,649.00	0.00% 7.86%	0.00 21,050,929.00
6. Total (Sum lines A1 thru A5c)	0700-0777	30,470,082.00	-9.37%	27,615,430.00	5.56%	29,149,710.00
		30,470,082.00	-9.5/70	27,013,430.00	3.30%	29,149,710.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				5,732,958.00		5,051,673.00
b. Step & Column Adjustment				80,261.00		70,723.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(761,546.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,732,958.00	-11.88%	5,051,673.00	1.40%	5,122,396.00
2. Classified Salaries						
a. Base Salaries				3,711,260.00		3,506,981.00
b. Step & Column Adjustment				162,553.00		153,606.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(366,832.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,711,260.00	-5.50%	3,506,981.00	4.38%	3,660,587.00
3. Employee Benefits	3000-3999	8,276,777.00	0.84%	8,346,406.00	4.94%	8,758,357.00
Books and Supplies	4000-4999	4,485,125.57	-74.35%	1,150,399.00	0.00%	1,150,399.00
5. Services and Other Operating Expenditures	5000-5999	8,068,940.43	-12.19%	7,085,170.00	9.26%	7,741,170.00
6. Capital Outlay	6000-6999	48,104.00	-34.67%	31,427.00	0.00%	31,427.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,225,912.00	8.74%	2,420,388.00	10.00%	2,662,388.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	40,465.00	-43.20%	22,986.00	0.00%	22,986.00
9. Other Financing Uses	1300-1377	40,403.00	-43.2070	22,700.00	0.0070	22,700.00
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)		32,589,542.00	-15.26%	27,615,430.00	5.56%	29,149,710.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,119,460.00)		0.00		0.00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01I, line F1e)		3,035,658.03		916,198.03		916,198.03
2. Ending Fund Balance (Sum lines C and D1)		916,198.03		916,198.03		916,198.03
3. Components of Ending Fund Balance (Form 01I)		710,170.03		710,170.03		710,170.03
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	916,198.14		916,198.03		916,198.03
c. Committed	> / TO	7.10,170.14		7.10,170.03		710,170.03
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	7700					
Chassigned Unappropriated     Reserve for Economic Uncertainties	9789					
Neserve for Economic Oricertainties     Unassigned/Unappropriated	9790	(0.11)		0.00		0.00
I	2130	(0.11)		0.00		0.00
f. Total Components of Ending Fund Balance		017 100 03		017 109 02		017 100 03
(Line D3f must agree with line D2)		916,198.03		916,198.03		916,198.03

Description	Object Codes	Projected Year Totals (Form 01I) (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.

Please refer to narrative and summary schedules.

Page 2

1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Cost-of-Living Adjustment e. Cost-of-Living Adjustment d. Other Adjustment e. Cost-of-Living Adjustment		Offication	cted/Restricted				
	Description		Totals (Form 01I)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	Projection
LICHER CREMENT A 1 SETTINGEN   SOUTH A 1 S		Codes	(A)	(B)	(C)	(D)	(E)
A REVENUES AND OTHER PINANCING SOURCES 1. FCFFReement Limit Sources 8. \$100.8399   3,257.978.00   4.6460°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°   1,153,346.00   0.00°							
1. LCFRecemen Limit Saures							
2. Federal Revenues   \$100-\$299   3,257,978.00   6-46.47%   1,133,346.00   0.00%   533,346.00   0.00%   533,346.00   0.00%   533,346.00   0.00%   533,346.00   0.00%   533,346.00   0.00%		8010-8099	70 016 633 00	2 92%	72 059 863 00	2 80%	74 074 540 00
3. Oher State Revenues							
4. Oher Local Revenues   \$6008799   \$1,815,157,00   \$-1,000%   \$0.00   \$0.00%   \$							
a. Transfers In         890.8929	4. Other Local Revenues			-3.03%		2.54%	
b. Oher Sources (\$830,8979) 0.00 0.00% 0.00 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.	5. Other Financing Sources						
C. Contributions (C. Total (Sam lines Al thru ASc) (C. Total (Sam lines Al thru B1d) (C. Total (Sam lines B1	a. Transfers In	8900-8929	67,044.00	-100.00%	0.00	0.00%	0.00
S. TORI (Sum lines Al Irtin ASc)							
B.EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries 1. Base Salaries 2. Base Salaries 3.8,456,061.00 353,183.00 353,183.00 353,183.00 30.00 0.00 0.00 0.00 0.00 0.00 0.0	c. Contributions	8980-8999		0.00%	0.00	0.00%	0.00
1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Cost-of-Living Adjustment e. Cost-of-Living Adjustment d. Other Adjustment e. Cost-of-Living Adjustment	6. Total (Sum lines A1 thru A5c)		99,580,306.00	-1.78%	97,809,951.00	2.56%	100,313,124.00
a. Bace Salaries         38,330,019.00         38,370,219.00           b. Stip & Column Adjustment         0,00         0.00           d. Other Adjustments         0,00         0.00           d. Other Adjustments         0,00         0.00           e. Total Certificated Salaries (Sun lines Bla thru Bld)         1000-1999         38,436,061,00         -0.17%         38,270,219.00         3.11%         39,556,020.00           b. Step & Column Adjustment         508,200,00         508,200,00         500,00         0.00         0.00           c. Cost-of-Living Adjustment         6.05,000,00         0.00         0.00         0.00         0.00           d. Other Adjustments         6.05,000,00         0.00         0.00         0.00         0.00           e. Total Classified Salaries (Sun lines B2a thru B2d)         200-2999         11,602,021.00         1.19,252,00         1.38,25,207.00         4.38%         12,243,245.00           3. Employee Baseoffits         3000-3999         25,484,179.00         3.10%         26,288,830.00         8.28%         28,465.236.50         5.516.1%         3,126,534.00         4.38%         12,243,245.00         4.00         4.00         4.00         4.00         4.00         4.00         4.00         4.00         4.00         4.00         <	B. EXPENDITURES AND OTHER FINANCING USES						
b. Step & Column Adjustment (	1. Certificated Salaries						
c. Cost-of-Living Adjustment (a. Other Adjustment) (a. Other Adjustment) (b. Other Adjustment) (c. Cost-of-Living Adjustment) (b. Other Adjustment) (c. Other Adjustment) (b. Ot	a. Base Salaries				38,436,061.00		38,370,219.00
d. Other Adjustments (603,046,00)	b. Step & Column Adjustment				538,104.00		537,183.00
c. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 38,436,061.00 -0.17% 38,370,219.00 3.11% 39,265,402.00 2. Classiffed Salaries b. Step & Column Adjustment -0.00 508,208.00 50.00 d. Other Adjustment -0.00 (285,832.00) -0.00 d. Other Adjustment -0.00 (285,832.00) -0.00 c. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 11,602,221.00 1.92% 11,825,297.00 4.38% 12,343,245.00 3. Employee Benefits -0.00 3.16% 26,288.80.00 8.28% 28,465,582.00 d. Books and Supplies -0.00 3.16% 26,288.80.00 8.28% 28,465,582.00 d. Books and Supplies -0.00 50.00	c. Cost-of-Living Adjustment				0.00		0.00
c. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 38,436,061.00 -0.17% 38,370,219.00 3.11% 39,265,402.00 2. Classiffed Salaries b. Step & Column Adjustment -0.00 508,208.00 50.00 d. Other Adjustment -0.00 (285,832.00) -0.00 d. Other Adjustment -0.00 (285,832.00) -0.00 c. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 11,602,221.00 1.92% 11,825,297.00 4.38% 12,343,245.00 3. Employee Benefits -0.00 3.16% 26,288.80.00 8.28% 28,465,582.00 d. Books and Supplies -0.00 3.16% 26,288.80.00 8.28% 28,465,582.00 d. Books and Supplies -0.00 50.00	d. Other Adjustments				(603,946.00)		658,000.00
2. Classified Salaries a. Base Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment column adjustment c	e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,436,061.00	-0.17%	38,370,219.00	3.11%	39,565,402.00
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. O.00 d. Other Adjustments c. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 11,602,910.0 19,204 11,825,297.00 1,105,253.00 1,105,253.00 2,2484,179.00 3,105,262,288,830.00 3,268,853.00 3,268,855.20 3,268,855.20 3,268,855.20 3,268,855.20 3,268,858.20 3,268,8	· · · · · · · · · · · · · · · · · · ·						
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. O.00 d. Other Adjustments c. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 11,602,910.0 19,204 11,825,297.00 1,105,253.00 1,105,253.00 2,2484,179.00 3,105,262,288,830.00 3,268,853.00 3,268,855.20 3,268,855.20 3,268,855.20 3,268,855.20 3,268,858.20 3,268,8					11.602.921.00		11.825.297.00
c. Cost-of-Living Adjustment d. Other Adjustments				-		-	
d. Other Adjustments c. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 11,602,921.00 1.92% 11,825,297.00 4.38% 12,343,245.00 2,848,179.00 3.16% 26,288,830.00 8.28% 28,465,882.00 4.89% 28,484,179.00 3.16% 26,288,830.00 8.28% 28,465,882.00 4.80% 29,248,4179.00 3.16% 26,288,830.00 8.28% 28,465,882.00 4.80% 29,248,4179.00 3.16% 26,288,830.00 8.28% 28,465,882.00 8.28% 28,465,882.00 8.28% 28,465,882.00 8.28% 28,465,882.00 8.28% 28,465,882.00 8.28% 28,465,882.00 8.28% 28,465,882.00 8.28% 28,484,179.00 3.16% 28,288,830.00 8.28% 28,288	2			-		-	,
e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 11,602,921.00 1.92% 11,825,297.00 4.38% 12,343,245.00 3. Employee Benefits 3000-3999 23,484,179.00 3.16% 26,288,830.00 8.28% 28,465,852.00 5. Employee Benefits 4000-4999 4.646,1260.5 5.16.1% 3.126,534.00 0.00% 3,126,534.00 5. Services and Other Operating Expenditures 5000-5999 14,653,226.44 8.67% 13,382,456.00 6.48% 14,249,256.00 6. Capital Outlay 6000-6999 216,549.00 7.70% 199,872.00 0.00% 199,872.00 7.00her Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 3,417,460.00 5.95% 3,620,865.00 6.94% 38,721,42.00 8. Other Outgo - Transfers of Indirect Costs) 7300-7399 (49,425.00) 0.00% (49,425.0				-		-	
3. Employee Benefits         3000-3999         25,484,179.00         3.16%         26,288,830.00         8.28%         28,465,582.00           4. Books and Supplies         4000-4999         6,461,260.56         -51,61%         3,126,534.00         0.00%         3,126,534.00           5. Services and Other Operating Expenditures         5000-5999         14,653,226.44         8,67%         13,824,360.00         6,48%         14,249,250.00           6. Capital Outlay         6600-6999         216,549.00         -7.70%         199,872.00         0.00%         199,872.00           7. Other Outgo (excluding Transfers of Indirect Costs)         7100-7299, 7400-7499         3,417,460.00         5.95%         3,620,865.00         6,94%         3,872,142.00           8. Other Outgo (excluding Transfers of Indirect Costs)         7300-7399         (49,425.00)         0.00%         (49,425.00)         0.00%         6,94%         3,872,142.00           8. Other Outgo (excluding Transfers of Indirect Costs)         7300-7399         (49,425.00)         0.00%         (49,425.00)         0.00%         (49,425.00)         0.00%         (49,425.00)         0.00%         (49,425.00)         0.00%         (49,425.00)         0.00%         (49,425.00)         0.00%         0.00         0.00         0.00         0.00         0.00         0.00<	· ·	2000 2000	11 602 021 00	1.020/	` ` `	4.200/	
4. Books and Supplies 4. Books and Supplies 5. Services and Other Operating Expenditures 5000-5999 14,653,226.44 8. 67% 13,382,456.00 6. 48% 14,249,256.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7. Other Outgo (excluding Transfers of Indirect Costs) 7300-7399 7. Other Outgo (excluding Transfers of Indirect Costs) 7300-7399 7. Other Outgo (excluding Transfers of Indirect Costs) 7300-7399 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo (e							
5. Services and Other Operating Expenditures         5000-5999         14,653,226.44         -8.67%         13,382,456.00         6.48%         14,249,256.00           6. Capital Outlay         6000-6999         216,549.00         -7.70%         199,872.00         0.00%         199,872.00           8. Other Outgo (excluding Transfers of Indirect Costs         7300-7399         3,417,460.00         5.95%         3,620,865.00         6.94%         3,872,142.00           8. Other Outgo - Transfers of Indirect Costs         7300-7399         49,425.00)         0.00%         (49,425.00)         0.00%         6.94%         3,872,142.00           9. Other Financing Uses         7600-7629         1,922,552.00         -5.20%         1,822,552.00         -4.12%         1,747,552.00           10. Other Adjustments         7630-7699         0.00         0.00%         0.00         0.00         0.00           11. Total (Sum lines B1 thru B10)         102,144,784.00         -3.48%         98,587,200.00         5.00%         103,520,160.00           C. NET INCREASE (DECREASE) IN FUND BALANCE         (Line A6 minus line B11)         (2,564,478.00)         (777,249.00)         (3207,036.00)           D. FUND BALANCE         1. Net Beginning Fund Balance (Form 011, line F1e)         18,728,835.17         117,951,586.17         17,951,586.17         14,7							
6. Capital Outlay 6000-6999 216,549.00 -7.70% 199,872.00 0.00% 199,872.00 7. Other Outgo (excluding Transfers of Indirect Costs 7000-7399), 7400-7499 3,417,460.00 5.95% 3,620,865.00 6.94% 3,872,142.00 9. Other Financing Uses 7000-7529 1,922,552.00 -7.00% 1,822,552.00 -7.00% 1,747,552.00 9. Other Financing Uses 7630-7699 0.00 0.00% 0.0	==						
7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 8. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses 1. Transfers Out 7600-7629 1. 222,552.00 1.							
8. Other Outgo - Transfers of Indirect Costs 7300-7399 (49,425.00) 0.00% (49,425.00) 0.00% (49,425.00) 0.00% (49,425.00) 0.00% (49,425.00) 0.00% (49,425.00) 0.00% (49,425.00) 0.00% (49,425.00) 0.00%							
9. Other Financing Uses a. Transfers Out 7600-7629 1,922,552.00 -5.20% 1,822,552.00 -4.12% 1,747,552.00 b. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00 0.00% 0.00 0.00		·					
a. Transfers Out 7600-7629 1,922,552.00 -5.20% 1,822,552.00 -4.12% 1,747,552.00 b. Other Uses 7630-7699 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00%	e e e e e e e e e e e e e e e e e e e	7300-7399	(49,425.00)	0.00%	(49,425.00)	0.00%	(49,425.00)
b. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00 0.00% 0.00 0.00	9						
10. Other Adjustments							
11. Total (Sum lines B1 thru B10)		7630-7699	0.00	0.00%		0.00%	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)  D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01I, line F1e)  2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance (Form 01I)  a. Nonspendable  b. Restricted  c. Committed  1. Stabilization Arrangements  2. Other Commitments  9760  d. Assigned  e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties  9789  3.064,400.00  2.077,249.00)  (777,249.00)  (3,207,036.00)  (3,207,036.00)  (3,207,036.00)  (3,207,036.00)  (3,207,036.00)  (3,207,036.00)  17,951,586.17  17,951,586.17  17,951,586.17  14,744,550.17  12,000.00  12,000.00  12,000.00  12,000.00  12,000.00  12,000.00  12,000.00  0							
CLine A6 minus line B11)			102,144,784.00	-3.48%	98,587,200.00	5.00%	103,520,160.00
D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 011) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 2. Other Commitments 9760 4. Assigned 6. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 3. 064,400.00 2. Unassigned/Unappropriated 6. Total Components of Ending Fund Balance 1. Total Components of Ending Fund Balance  21,293,313.17 18,728,835.17 17,951,586.17 17,951,586.17 17,951,586.17 12,000.00 12,000.00 12,000.00 12,000.00 12,000.00 12,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	C. NET INCREASE (DECREASE) IN FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)       21,293,313.17       18,728,835.17       17,951,586.17         2. Ending Fund Balance (Sum lines C and D1)       18,728,835.17       17,951,586.17       14,744,550.17         3. Components of Ending Fund Balance (Form 011)       12,000.00       12,000.00       12,000.00         b. Restricted       9740       916,198.14       916,198.03       916,198.03         c. Committed       9750       0.00       0.00       0.00         2. Other Commitments       9760       0.00       0.00       0.00         d. Assigned       9780       4,984,285.00       4,207,036.00       1,000,000.00         e. Unassigned/Unappropriated       9789       3,064,400.00       2,957,700.00       3,105,700.00         2. Unassigned/Unappropriated       9790       9,751,952.03       9,858,652.14       9,710,652.14         f. Total Components of Ending Fund Balance       9790       9,751,952.03       9,858,652.14       9,710,652.14	(Line A6 minus line B11)		(2,564,478.00)		(777,249.00)		(3,207,036.00)
2. Ending Fund Balance (Sum lines C and D1)       18,728,835.17       17,951,586.17       14,744,550.17         3. Components of Ending Fund Balance (Form 011)       9710-9719       12,000.00       12,000.00       12,000.00         b. Restricted       9740       916,198.14       916,198.03       916,198.03         c. Committed       9750       0.00       0.00       0.00         2. Other Commitments       9760       0.00       0.00       0.00         d. Assigned       9780       4,984,285.00       4,207,036.00       1,000,000.00         e. Unassigned/Unappropriated       1. Reserve for Economic Uncertainties       9789       3,064,400.00       2,957,700.00       3,105,700.00         2. Unassigned/Unappropriated       9790       9,751,952.03       9,858,652.14       9,710,652.14         f. Total Components of Ending Fund Balance       9790       9,751,952.03       9,858,652.14       9,710,652.14	D. FUND BALANCE						
3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719 12,000.00 12,000.00 b. Restricted 9740 916,198.14 916,198.03 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 0.00 d. Assigned 9780 4,984,285.00 4,207,036.00 1,000,000.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 3,064,400.00 2,957,700.00 3,105,700.00 2. Unassigned/Unappropriated 9790 9,751,952.03 9,858,652.14 9,710,652.14 f. Total Components of Ending Fund Balance							
a. Nonspendable 9710-9719 12,000.00 12,000.00 12,000.00 12,000.00 12,000.00 12,000.00 12,000.00 12,000.00 916,198.03 916,	, ,		18,728,835.17		17,951,586.17		14,744,550.17
b. Restricted 9740 916,198.14 916,198.03 916,198.03 c. Committed  1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 0.00 0.00 d. Assigned 9780 4,984,285.00 4,207,036.00 1,000,000.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 3,064,400.00 2,957,700.00 3,105,700.00 2. Unassigned/Unappropriated 9790 9,751,952.03 9,858,652.14 9,710,652.14 f. Total Components of Ending Fund Balance							
c. Committed  1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00  2. Other Commitments 9760 0.00 0.00 0.00  d. Assigned 9780 4,984,285.00 4,207,036.00 1,000,000.00  e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties 9789 3,064,400.00 2,957,700.00 3,105,700.00  2. Unassigned/Unappropriated 9790 9,751,952.03 9,858,652.14 9,710,652.14  f. Total Components of Ending Fund Balance	•						
1. Stabilization Arrangements       9750       0.00       0.00       0.00       0.00         2. Other Commitments       9760       0.00       0.00       0.00       0.00         d. Assigned       9780       4,984,285.00       4,207,036.00       1,000,000.00         e. Unassigned/Unappropriated       1. Reserve for Economic Uncertainties       9789       3,064,400.00       2,957,700.00       3,105,700.00         2. Unassigned/Unappropriated       9790       9,751,952.03       9,858,652.14       9,710,652.14         f. Total Components of Ending Fund Balance       9790       9,751,952.03       9,858,652.14       9,710,652.14	b. Restricted	9740	916,198.14		916,198.03		916,198.03
2. Other Commitments       9760       0.00       0.00       0.00       0.00         d. Assigned       9780       4,984,285.00       4,207,036.00       1,000,000.00         e. Unassigned/Unappropriated       3,064,400.00       2,957,700.00       3,105,700.00         2. Unassigned/Unappropriated       9790       9,751,952.03       9,858,652.14       9,710,652.14         f. Total Components of Ending Fund Balance       9790       9,751,952.03       9,858,652.14       9,710,652.14	c. Committed						
d. Assigned 9780 4,984,285.00 4,207,036.00 1,000,000.00 e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties 9789 3,064,400.00 2,957,700.00 3,105,700.00 2. Unassigned/Unappropriated 9790 9,751,952.03 9,858,652.14 9,710,652.14 f. Total Components of Ending Fund Balance	1. Stabilization Arrangements	9750	0.00		0.00		0.00
e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties  2. Unassigned/Unappropriated  2. Unassigned/Unappropriated  4. Total Components of Ending Fund Balance  9789  3,064,400.00  2,957,700.00  3,105,700.00  9,751,952.03  9,858,652.14  9,710,652.14	2. Other Commitments	9760	0.00		0.00		0.00
e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties  2. Unassigned/Unappropriated  2. Unassigned/Unappropriated  4. Total Components of Ending Fund Balance  9789  3,064,400.00  2,957,700.00  3,105,700.00  9,751,952.03  9,858,652.14  9,710,652.14	d. Assigned	9780	4,984,285.00		4,207,036.00		1,000,000.00
1. Reserve for Economic Uncertainties       9789       3,064,400.00       2,957,700.00       3,105,700.00         2. Unassigned/Unappropriated       9790       9,751,952.03       9,858,652.14       9,710,652.14         f. Total Components of Ending Fund Balance       9790       9,751,952.03       9,858,652.14       9,710,652.14	e. Unassigned/Unappropriated						<u> </u>
2. Unassigned/Unappropriated       9790       9,751,952.03       9,858,652.14       9,710,652.14         f. Total Components of Ending Fund Balance       9790       9,751,952.03       9,858,652.14       9,710,652.14		9789	3,064,400.00		2,957,700.00		3,105,700.00
f. Total Components of Ending Fund Balance							
		- / - *	. , ,		. , ,		.,,
	(Line D3f must agree with line D2)		18,728,835.17		17,951,586.17		14,744,550.17

				Т		
	Object	Projected Year Totals (Form 01I)	% Change (Cols. C-A/A)	2021-22 Projection	% Change (Cols. E-C/C)	2022-23 Projection
Description	Codes	(A)	(B)	(C)	(D)	(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	3,064,400.00		2,957,700.00		3,105,700.00
c. Unassigned/Unappropriated	9790	9,751,952.14		9,858,652.14		9,710,652.14
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(0.11)		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)		12,816,352.03		12,816,352.14		12,816,352.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.55%		13.00%		12.38%
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	103					
education pass-through funds:  1. Enter the name(s) of the SELPA(s):						
1. Enter the name(s) of the SEEI A(s).						
2 Sanaial advantion and though for de						ı
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		0.00				
subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; et	nter projections)	4,890.93		4,959.04		4,786.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		102,144,784.00		98,587,200.00		103,520,160.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F	la is No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		102,144,784.00		98,587,200.00		103,520,160.00
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)		3,064,343.52		2,957,616.00		3,105,604.80
f. Reserve Standard - By Amount		2,500,900,000		,,		.,,
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,064,343.52		2,957,616.00		3,105,604.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

			FOR ALL FUND	18				
Description	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(49,425.00)				
Other Sources/Uses Detail Fund Reconciliation					67,044.00	1,922,552.00		
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation 11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	37,395.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND	0.00	0.00	40,000,00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	12,030.00	0.00	542,552.00	0.00		
Fund Reconciliation					0.12,002.00	0.00		
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			2.22	0.00		
Other Sources/Uses Detail Fund Reconciliation				ŀ	0.00	0.00		
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		3.33				0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					5.55	3.33		
25I CAPITAL FACILITIES FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				ŀ	0.00	0.00		
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
Fund Reconciliation  401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,380,000.00	0.00		
Fund Reconciliation 49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	2.20	230			0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					5.50	0.00		
53I TAX OVERRIDE FUND								
Expenditure Detail					2.2-	2.2-		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation				ļ	0.00	0.00		
Fund Reconciliation 57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

			FOR ALL FUND					
Description	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				•
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				•
Other Sources/Uses Detail				3.55	0.00	0.00		•
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	67,044.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	49,425.00	(49,425.00)	1,989,596.00	1,989,596.00		

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

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		
Fiscal Year		(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)					
District Regular		4,890.93	4,890.93		
Charter School		0.00	0.00		
	Total ADA	4,890.93	4,890.93	0.0%	Met
1st Subsequent Year (2021-22)					
District Regular		4,958.09	4,959.04		
Charter School			·		
	Total ADA	4,958.09	4,959.04	0.0%	Met
2nd Subsequent Year (2022-23)					
District Regular		4,785.19	4,786.14		
Charter School					
	Total ADA	4,785.19	4,786.14	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	d by more than two pe	ercent 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.

Enrollment

	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2020-21)				
District Regular	5,151	5,130		
Charter School				
Total Enrollment	5,151	5,130	-0.4%	Met
1st Subsequent Year (2021-22)				
District Regular	5,150	5,150		
Charter School				
Total Enrollment	5,150	5,150	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	4,968	4,968		
Charter School				
Total Enrollment	4,968	4,968	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 sing	ce first interim projections h	y more than two percent for t	the current vear and two subseq	ment fiscal years

#### 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.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	4,658	4,828	
Charter School			
Total ADA/Enrollment	4,658	4,828	96.5%
Second Prior Year (2018-19)	1		
District Regular	4,804	5,043	
Charter School			
Total ADA/Enrollment	4,804	5,043	95.3%
First Prior Year (2019-20)			
District Regular	4,891	5,089	
Charter School	0		
Total ADA/Enrollment	4,891	5,089	96.1%
·		Historical Average Ratio:	96.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.5%

#### 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.

	Estimated P-2 ADA	Enrollment		
		CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	4,891	5,130		
Charter School	0			
Total ADA/Enrollment	4,891	5,130	95.3%	Met
1st Subsequent Year (2021-22)				
District Regular	4,959	5,150		
Charter School				
Total ADA/Enrollment	4,959	5,150	96.3%	Met
2nd Subsequent Year (2022-23)				
District Regular	4,786	4,968		
Charter School		·		
Total ADA/Enrollment	4,786	4,968	96.3%	Met

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

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

1a	STANDARD MET - Pro	piected P-2 ADA to enroll	ment ratio has not exce	eded the standard for	the current	vear and two subsec	uent fiscal v	/ears
ıa.	CIANDAND MET - 110	ACCICATE ADA TO CITION	mont ratio mas not cace	caca the standard for	the current	y car and two subscy	uchit nacai y	cars

Explanation:
(required if NOT met)
,

# 4. CRITERION: LCFF Revenue

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

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

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

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

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

First Interim Second Interim

Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	70,473,633.00	70,473,633.00	0.0%	Met
1st Subsequent Year (2021-22)	72,444,582.00	72,516,863.00	0.1%	Met
2nd Subsequent Year (2022-23)	74,459,259.00	74,531,540.00	0.1%	Met

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

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

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

Explanation: (required if NOT met)
(required if NO1 met)

#### 5. CRITERION: Salaries and Benefits

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

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

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

Unaudited Actuals - Unrestricted
(Resources 0000-1999)

	(Resources	(Resources 0000-1999)		
	Salaries and Benefits	Salaries and Benefits Total Expenditures		
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2017-18)	56,618,406.99	64,372,858.09	88.0%	
Second Prior Year (2018-19)	62,256,796.54	70,394,539.28	88.4%	
First Prior Year (2019-20)	56,228,933.40	63,240,424.85	88.9%	
		Historical Average Ratio:		

	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):	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%

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

Salaries and Benefits

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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2020-21)	57,802,166.00	67,632,690.00	85.5%	Met
1st Subsequent Year (2021-22)	59,579,286.00	69,149,218.00	86.2%	Met
2nd Subsequent Year (2022-23)	62,832,889.00	72,622,898.00	86.5%	Met

Total Expenditures

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

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

1.	STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years
ıa.	3 I ANDARD MET - Ratio of total unlestricted salaries and benefits to total unlestricted expenditures has met the standard for the current year and two subsequent riscal years

		l.

Ratio

#### 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.

	Projected Year Totals	Projected Year Totals		Change Is Outside
bject Range / Fiscal Year	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, O	bjects 8100-8299) (Form MYPI, Line A2)			
Current Year (2020-21)	3,254,177.00	3,257,978.00	0.1%	No
st Subsequent Year (2021-22)	1,149,545.00	1,153,346.00	0.3%	No
nd Subsequent Year (2022-23)	1,149,545.00	1,153,346.00	0.3%	No
Explanation: (required if Yes)				
•	1, Objects 8300-8599) (Form MYPI, Line A3)			
Current Year (2020-21)	6,332,697.00	6,423,494.00	1.4%	No
st Subsequent Year (2021-22)	5,408,234.00	5,382,349.00	-0.5%	No
nd Subsequent Year (2022-23)	5,408,234.00	5,382,349.00	-0.5%	No
Other Legal Poyonus (Fund 0	1, Objects 8600-8799) (Form MYPI, Line A4			
Other Local Revenue (Fullu o	19,723,740.00	19,815,157.00	0.5%	N-
Surrent Year (2020-21)	19,723,740.00			No
* *			0.1%	No
Current Year (2020-21) st Subsequent Year (2021-22) and Subsequent Year (2022-23)	19,725,740.00 19,196,754.00 19,685,563.00	19,214,393.00 19,702,889.00		
st Subsequent Year (2021-22)	19,196,754.00	19,214,393.00	0.1%	No
st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation: (required if Yes)	19,196,754.00 19,685,563.00	19,214,393.00	0.1%	No
st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation: (required if Yes)  Books and Supplies (Fund 01)	19,196,754.00 19,685,563.00	19,214,393.00 19,702,889.00	0.1% 0.1%	No No
st Subsequent Year (2021-22) Ind Subsequent Year (2022-23)  Explanation: (required if Yes)  Books and Supplies (Fund 01) urrent Year (2020-21)	19,196,754.00 19,685,563.00 1, Objects 4000-4999) (Form MYPI, Line B4)	19,214,393.00 19,702,889.00	0.1% 0.1% -10.7%	No No
st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation: (required if Yes)  Books and Supplies (Fund 01) aurrent Year (2020-21) st Subsequent Year (2021-22)	19,196,754.00 19,685,563.00	19,214,393.00 19,702,889.00	0.1% 0.1%	No No
st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation: (required if Yes)  Books and Supplies (Fund 01 aurrent Year (2020-21) st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation:	19,196,754.00 19,685,563.00 1, Objects 4000-4999) (Form MYPI, Line B4) 7,232,465.57 3,284,323.00	19,214,393.00 19,702,889.00 6,461,260.56 3,126,534.00 3,126,534.00	0.1% 0.1% -10.7% -4.8% -4.8%	Yes No No
st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation: (required if Yes)  Books and Supplies (Fund 01 aurrent Year (2020-21) st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation:	19,196,754.00 19,685,563.00  1, Objects 4000-4999) (Form MYPI, Line B4) 7,232,465.57 3,284,323.00 3,284,323.00 3,284,323.00	19,214,393.00 19,702,889.00 6,461,260.56 3,126,534.00 3,126,534.00	0.1% 0.1% -10.7% -4.8% -4.8%	No No Yes No No
st Subsequent Year (2021-22) nd Subsequent Year (2022-23)  Explanation: (required if Yes)  Books and Supplies (Fund 01 current Year (2020-21) st Subsequent Year (2021-22) nd Subsequent Year (2022-23)  Explanation: (required if Yes)	19,196,754.00 19,685,563.00  1, Objects 4000-4999) (Form MYPI, Line B4) 7,232,465.57 3,284,323.00 3,284,323.00 3,284,323.00	19,214,393.00 19,702,889.00 6,461,260.56 3,126,534.00 3,126,534.00 m supplies to services which is consi	0.1% 0.1% -10.7% -4.8% -4.8%	Yes No
st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation: (required if Yes)  Books and Supplies (Fund 01) Current Year (2020-21) st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation: (required if Yes)  Services and Other Operating	19,196,754.00 19,685,563.00  1, Objects 4000-4999) (Form MYPI, Line B4) 7,232,465.57 3,284,323.00 3,284,323.00 3,284,323.00  current year change is due to moving funds from the comparison below.	19,214,393.00 19,702,889.00 6,461,260.56 3,126,534.00 3,126,534.00 m supplies to services which is consi	0.1% 0.1% -10.7% -4.8% -4.8%	Yes No
st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation: (required if Yes)  Books and Supplies (Fund 01 Current Year (2020-21) st Subsequent Year (2021-22) and Subsequent Year (2022-23)  Explanation: (required if Yes)	19,196,754.00 19,685,563.00  1, Objects 4000-4999) (Form MYPI, Line B4) 7,232,465.57 3,284,323.00 3,284,323.00 3,284,323.00 current year change is due to moving funds from the comparison below.	19,214,393.00 19,702,889.00 6,461,260.56 3,126,534.00 3,126,534.00 m supplies to services which is consi	0.1% 0.1% -10.7% -4.8% -4.8% stent with the services and other	No No No No Operating expenditures

Explanation: (required if Yes)

Current year change is due to moving funds from supplies to services which is consistent with the books and supplies comparison above.

21 65482 0000000 Form 01CSI

6B. Calculating the District's Change in	n Total Operating Revenues and E	Expenditures		
DATA ENTRY: All data are extracted or c	alculated.			
	First Interim	Second Interim		
Object Range / Fiscal Year	Projected Year Totals	Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Oth		20,406,620,00	0.6%	Mot
Current Year (2020-21) 1st Subsequent Year (2021-22)	29,310,614.00 25,754,533.00	29,496,629.00 25,750,088.00	0.6%	Met Met
2nd Subsequent Year (2022-23)	26,243,342.00	26,238,584.00	0.0%	Met
2.1.a Gabosquo.1. 1 Ga. (2022 20)	20,210,012.00	20,200,0000	0.070	
•••	vices and Other Operating Expenditu			
Current Year (2020-21)	21,118,371.00	21,114,487.00	0.0%	Met
1st Subsequent Year (2021-22)	16,344,629.00	16,508,990.00	1.0%	Met
2nd Subsequent Year (2022-23)	17,203,429.00	17,375,790.00	1.0%	Met
6C. Comparison of District Total Opera	ating Revenues and Expenditures	to the Standard Percentage Ra	nnae	
CO. Comparison of District Total Opera	ating Nevertues and Expenditures	to the Standard Fercentage Na	inge	
DATA CNTDV: Evalenations are linked from S	castian 6A if the atatus in Section 6B is N	let Met, no entry is allowed below		
DATA ENTRY: Explanations are linked from S	section 6A if the status in Section 6B is N	not met; no entry is allowed below.		
1a. STANDARD MET - Projected total op	erating revenues have not changed sinc	e first interim projections by more th	an the standard for the current ve	ear and two subsequent fiscal
years.	oraning revenues mave met emanged eme	is met meenin projections by more the	an ine etamaana ter ine earrent ye	ar aria two sazosquerit nosa.
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)				
ii NOT met)				
	erating expenditures have not changed	since first interim projections by more	e than the standard for the curren	t 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	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150,		
		Contribution	Objects 8900-8999)	Status	1
1.	OMMA/RMA Contribution	2,849,696.19	2,972,713.00	Met	
First Interim Contribution (information only)     (Form 01CSI, First Interim, Criterion 7, Line 1)			2,972,713.00		
status	s is not met, enter an X in the box that best	describes why the minimum requir	red contribution was not made:		
		Not applicable (district does not	participate in the Leroy F. Green	e School Facilities Act of 1998)	
		Exempt (due to district's small si	ze [EC Section 17070.75 (b)(2)(E		
		Other (explanation must be provi	ided)		
		_			
	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.

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

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

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

DATA ENTRY: All data are extracted or calculated.

_	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.6%	13.0%	12.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.2%	4.3%	4.1%

# 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.

Projected Year Totals

	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2020-21)	(445,018.00)	69,555,242.00	0.6%	Met
1st Subsequent Year (2021-22)	(777,249.00)	70,971,770.00	1.1%	Met
2nd Subsequent Year (2022-23)	(3,207,036,00)	74.370.450.00	4.3%	Not Met

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

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

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

Explanation: (required if NOT met)

The net change in the deficit spending level for 22-23 is primarily due to projected increased costs from the additional staff required with the expiration of the temporary three year 'class size increase' agreement with the certificated employee ation and from the expiration of the State pension relief.

# 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.

9Δ-1 Determining if the District	's General Fund Ending Balance is Positive
JA-1. Determining it the District	3 Ceneral Tuniu Linding Balance 15 1 Contro
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.
	Ending Fund Balance
	General Fund
	Projected Year Totals
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2) Status
Current Year (2020-21)	18,728,835.17 Met
1st Subsequent Year (2021-22)	17,951,586.17 Met
2nd Subsequent Year (2022-23)	14,744,550.17 Met
9A-2. Comparison of the Distric	t's Ending Fund Balance to the Standard
DATA ENTRY: Enter an explanation i	the standard is not met.
2,,,,,,	
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)	
D CASH BALANCE STAN	DARD. Projected reporal fund each belonce will be necitive at the end of the current fiscal year
B. CASH BALANCE STAIN	DARD: 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
<u> </u>	
DATA ENTRY: If Form CASH exists,	data will be extracted; if not, data must be entered below.
	E. The Coat Below
	Ending Cash Balance General Fund
Fiscal Year	(Form CASH, Line F, June Column) Status
Current Year (2020-21)	18,536,473.53 Met
9B-2. Comparison of the Distric	t's Ending Cash Balance to the Standard
DATA ENTRY: Enter an explanation in	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)	
(1 ,	

#### 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	D	istrict 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.

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	·	4,959	4,786
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):

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

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

# 10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- 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)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

L	3,064,343.52	2,957,616.00	3,105,604.80	
	5.55			
	0.00	0.00	0.00	
-	3,004,343.52	2,957,616.00	3,105,604.80	
	3.064.343.52	2,957,616.00	3,105,604.80	
	3%	3%	3%	
	102,144,784.00	98,587,200.00	103,520,160.00	
	102,144,784.00	98,587,200.00	103,520,160.00	
_	(2020-21)	(2021-22)	(2022-23)	
Projected Year Totals		1st Subsequent Year	2nd Subsequent Year	
	Current Year			

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

**Current Year** 

21 65482 0000000 Form 01CSI

# 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.

Reserv	ve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted resources 0000-1999 except Line 4)	(2020-21)	(2021-22)	(2022-23)
` 1.	General Fund - Stabilization Arrangements			·
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	3,064,400.00	2,957,700.00	3,105,700.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	9,751,952.14	9,858,652.14	9,710,652.14
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)	(0.11)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	12,816,352.03	12,816,352.14	12,816,352.14
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	12.55%	13.00%	12.38%
	District's Reserve Standard			
	(Section 10B, Line 7):	3,064,343.52	2,957,616.00	3,105,604.80
	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)
(

SUPI	PLEMENTAL INFORMATION
νατα ε	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have
	changed since first interim projections by more than five percent?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  No
41.	
1b.	If Yes, identify the interfund borrowings:
64	Continuent Powerses
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

Description / Fiscal Year

Contributions, Unrestricted General Fund

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.

First Interim

(Form 01CSI, Item S5A)

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

Amount of Change

Status

#### 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.

Second Interim

Projected Year Totals

Percent

Change

(Fund 01, Resources 0000-	1999, Object 8980)					
Current Year (2020-21)	(18,251,563.00)	(18,106,492.00)	-0.8%	(145,071.00)	Met	
1st Subsequent Year (2021-22)	(19,598,314.00)	(19,516,649.00)	-0.4%	(81,665.00)	Met	
2nd Subsequent Year (2022-23)	(21,157,588.00)	(21,050,929.00)	-0.5%	(106,659.00)	Met	
	·					
1b. Transfers In, General Fund	*					
Current Year (2020-21)	0.00	67,044.00	New	67,044.00	Not Met	
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met	
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met	
<ol> <li>Transfers Out, General Fund</li> </ol>	ud *					
Current Year (2020-21)	2,022,552.00	1,922,552.00	-4.9%	(100,000.00)	Met	
1st Subsequent Year (2021-22)	1,922,552.00	1,822,552.00	-5.2%	(100,000.00)	Not Met	
2nd Subsequent Year (2022-23)	1,847,552.00	1,747,552.00	-5.4%	(100,000.00)	Not Met	
1d. Capital Project Cost Overru	ıns		_			
Have capital project cost ove	rruns occurred since first interim projections that	at may impact				
the general fund operational		a may impast		No		
,	· ·		_			
* Include transfers used to cover oper	ating deficits in either the general fund or any of	ther fund.				
•	,					
CED Status of the District's Dra	jected Contributions, Transfers, and Ca	mital Drainata				
55B. Status of the District's Pro	jected Contributions, Transfers, and Ca	ipitai Projects				
DATA FAITDY: Fatan an audionation i	6 No. 4 Mark for itarra da da an if Van for Itarra da					
DATA ENTRY: Enter an explanation i	f Not Met for items 1a-1c or if Yes for Item 1d.					
1a. MET - Projected contributions	s have not changed since first interim projection	os by more than the standard for t	ho current	year and two subsequent fiscal v	oors.	
ra. MET - Projected contributions	s have not changed since first interim projection	is by more than the standard for t	ne current	year and two subsequent liscal y	ears.	
Explanation:						
(required if NOT met)						
(required in NOT met)						
1b. NOT MET - The projected tra	ansfers in to the general fund have changed sind	se first interim projections by mor	a than the	standard for any of the current ve	ar or subsequent two fiscal	
eliminating the transfers.	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					
on many the tender.						
Explanation:	The change in transfers in for current year acco	ounts for the proceeds from closi-	ng Fund 67	·.		
(required if NOT met)	]		J 01			
(required in 140 f filet)						

# Tamalpais Union High Marin County

#### 2020-21 Second Interim General Fund School District Criteria and Standards Review

21 65482 0000000 Form 01CSI

1c.	c. 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 fix 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)	Change in transfers out for the two subsequent years is due to the accounting change for community education contributions from object 8980 to 8091.				
1d.	NO - There have been no cap	pital project cost overruns occurring since first interim projections that may impact the general fund operational budget.				
	Project Information:					
	(required if YES)					

21 65482 0000000 Form 01CSI

#### 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	I ong-term	Commitments
oun.	Identification	OI LITE	Districts	Long-term	Communication

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 al
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	
	<ul> <li>b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?</li> </ul>	No	

Prior Year

(2019-20)

13,600,414

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.

	# of Years	SACS Ful	Principal Balance			
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2020		
Capital Leases	6	Fund 01	7438, 7439	1,617,230		
Certificates of Participation						
General Obligation Bonds	12	Fund 51	7433, 7434	94,035,000		
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences				314,548		
Other Long-term Commitments (do not include OPEB):						
PARS / Early Retirement Incentive				2,438,780		
TOTAL:				98,405,558		

T (0 " (/ " )	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	260,881	269,671	278,598	287,875
Certificates of Participation				
General Obligation Bonds	12,691,250	11,057,600	11,326,725	12,475,650
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
PARS / Farly Retirement Incentive	648 283	648 283	648 283	648 283
PARS / Early Retirement Incentive	648,283	648,283	648,283	648,283
-	· ·	·		•
		_	_	

11,975,554

No

Current Year

(2020-21)

Total Annual Payments:

Has total annual payment increased over prior year (2019-20)?

12,253,606

1st Subsequent Year

(2021-22)

No

2nd Subsequent Year

(2022-23)

13,411,808

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No

21 65482 0000000 Form 01CSI

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 Ion	g-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)	
CSC Identification of Decrees	to Funding Sources Used to Day Long town Commitments
Sec. Identification of Decreases	to Funding Sources Used to Pay Long-term Commitments
DATA ENTRY: Click the appropriate \	es or No button in Item 1; if Yes, an explanation is required in Item 2.
Will funding sources used to	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
	No
2. No - Funding sources will not	decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
Explanation: (Required if Yes)	

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#### 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	e, enter First Interim and Second
Interim data in items 2-4.			

1.	<ul> <li>Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)</li> </ul>	Yes
	b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?	
		No

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

No	
No	

First Interim

#### OPEB Liabilities

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

(Form 01CSI, Item S7A)	Second Interim
9,001,848.00	9,001,848.00
4,967,204.00	4,967,204.00
4.034.644.00	4,034,644.00

Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2019

#### 3. OPEB Contributions

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
672,957.00	672,957.00
672,957.00	672,957.00
070.057.00	070 057 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)

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

672.957.00	672.957.00
672,957.00	672,957.00
672,957.00	672,957.00

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

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

842,387.00	842,387.00
842,387.00	842,387.00
842,387.00	842,387.00

d. Number of retirees receiving OPEB benefits Current Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)

48	48
48	48
48	48

#### 4. Comments:

21 65482 0000000 Form 01CSI

## 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. F	irst Interim data that exist (Form 01CSI, Item S7B	) will be extracted; otherwise,	enter First Interim and Second
nterim 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
	Amount contributed (funded) for self-insurance programs     Current Year (2020-21)	

4. Comments:

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

21 65482 0000000 Form 01CSI

#### 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

	superintendent.						
S8A. (	Cost Analysis of District's Labor A	greements - Certificated (Non-m	anagement) E	mployees			
DATA	ENTRY: Click the appropriate Yes or No	button for "Status of Certificated Labor	r Agreements as	s of the Previous	Reporting Period.	" There are no extraction	ns in this section.
	of Certificated Labor Agreements as o		ſ	No			
	<u> </u>	mplete number of FTEs, then skip to s	ection S8B.	NO			
	If No, cor	tinue with section S8A.					
Certifi	cated (Non-management) Salary and B	_		v	4.0.1		
		Prior Year (2nd Interim) (2019-20)	Current (2020			sequent Year 021-22)	2nd Subsequent Year (2022-23)
Numbe ime-ed	er of certificated (non-management) full- quivalent (FTE) positions	292.5		293.5		293.9	300.
1a.	Have any salary and benefit negotiation	ns been settled since first interim proje	ctions?	No			
		d the corresponding public disclosure				•	
		d the corresponding public disclosure nplete questions 6 and 7.	documents have	e not been filed w	vith the COE, com	plete questions 2-5.	
1b.	Are any salary and benefit negotiations If Yes, co	still unsettled? mplete questions 6 and 7.		Yes			
legotia 2a.	ations Settled Since First Interim Projecti Per Government Code Section 3547.5(		eting:				
2b.	Per Government Code Section 3547.5( certified by the district superintendent a lf Yes, da	,					
3.	Per Government Code Section 3547.5( to meet the costs of the collective barge If Yes, da			n/a			
4.	Period covered by the agreement:	Begin Date:		En	d Date:		
5.	Salary settlement:	_	Current (2020			sequent Year 021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement included projections (MYPs)?	I in the interim and multiyear					
		One Year Agreement					
	Total cos	t of salary settlement					
	% change	e in salary schedule from prior year					
		or Multiyear Agreement					
	Total cos	t of salary settlement					
		e in salary schedule from prior year er text, such as "Reopener")					
	Identify the	ne source of funding that will be used to	o support multiy	ear salary commi	itments:		

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21 65482 0000000 Form 01CSI

Negoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	380,000		
		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7.	Amount included for any tentative salary schedule increases	(2020-21)	(2021-22)	(2022-23)
٠.	Amount moduled for any tentative salary scriedule moreases	0	U	0
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2020-21)	(2021-22)	(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	5,963,935	6,262,132	6,575,239
3.	Percent of H&W cost paid by employer	floating cap	floating cap	floating cap
4.	Percent projected change in H&W cost over prior year	4.9%	5.0%	5.0%
	cated (Non-management) Prior Year Settlements Negotiated First Interim Projections			
	y new costs negotiated since first interim projections for prior year			
settlen	nents included in the interim?	No	T	
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
	ii res, explain the nature of the new costs.			
		Current Year		
				and Cubacquent Voor
Cortifi	cated (Non-management) Sten and Column Adjustments		1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
		(2020-21)	(2021-22)	(2022-23)
1.	Are step & column adjustments included in the interim and MYPs?	(2020-21) Yes	(2021-22) Yes	(2022-23) Yes
1. 2.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2020-21) Yes 1,062,999	(2021-22) Yes 537,225	(2022-23) Yes 579,578
1.	Are step & column adjustments included in the interim and MYPs?	(2020-21) Yes	(2021-22) Yes	(2022-23) Yes
1. 2.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2020-21) Yes 1,062,999	(2021-22) Yes 537,225	(2022-23) Yes 579,578
1. 2. 3.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2020-21)  Yes  1,062,999 2.9%	(2021-22)  Yes  537,225  1.4%	(2022-23)  Yes  579,578  1.5%
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2020-21)  Yes  1,062,999 2.9%  Current Year	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year	(2022-23)  Yes  579,578  1.5%  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)	(2020-21)  Yes  1,062,999 2.9%  Current Year	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year	(2022-23)  Yes  579,578  1.5%  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2020-21)  Yes  1,062,999 2.9%  Current Year (2020-21)	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year (2021-22)	Yes 579,578 1.5% 2nd Subsequent Year (2022-23)
1. 2. 3.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  cated (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	(2020-21)  Yes  1,062,999 2.9%  Current Year (2020-21)	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year (2021-22)	Yes 579,578 1.5% 2nd Subsequent Year (2022-23)
1. 2. 3. <b>Certifi</b>	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?	(2020-21)  Yes  1,062,999 2.9%  Current Year (2020-21)  No	Yes 537,225 1.4% 1st Subsequent Year (2021-22) No	Yes 579,578 1.5% 2nd Subsequent Year (2022-23) No
1. 2. 3. <b>Certifi</b>	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  cated (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	(2020-21)  Yes  1,062,999 2.9%  Current Year (2020-21)	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year (2021-22)	Yes 579,578 1.5% 2nd Subsequent Year (2022-23)
1. 2. 3. Certifi 1. 2. Certifi	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  cated (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	(2020-21)  Yes  1,062,999  2.9%  Current Year (2020-21)  No	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year (2021-22)  No	Yes 579,578 1.5% 2nd Subsequent Year (2022-23) No
1. 2. 3.  Certifi 1. 2.  Certifit	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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?	(2020-21)  Yes  1,062,999  2.9%  Current Year (2020-21)  No	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year (2021-22)  No	Yes 579,578 1.5% 2nd Subsequent Year (2022-23) No
1. 2. 3.  Certifi 1. 2.  Certifit	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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?	(2020-21)  Yes  1,062,999  2.9%  Current Year (2020-21)  No	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year (2021-22)  No	Yes 579,578 1.5% 2nd Subsequent Year (2022-23) No
1. 2. 3.  Certifi 1. 2.  Certifit	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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?	(2020-21)  Yes  1,062,999  2.9%  Current Year (2020-21)  No	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year (2021-22)  No	Yes 579,578 1.5% 2nd Subsequent Year (2022-23) No
1. 2. 3.  Certifi 1. 2.  Certifit	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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?	(2020-21)  Yes  1,062,999  2.9%  Current Year (2020-21)  No	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year (2021-22)  No	Yes 579,578 1.5% 2nd Subsequent Year (2022-23) No
1. 2. 3.  Certifi 1. 2.  Certifit	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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?	(2020-21)  Yes  1,062,999  2.9%  Current Year (2020-21)  No	(2021-22)  Yes  537,225  1.4%  1st Subsequent Year (2021-22)  No	Yes 579,578 1.5% 2nd Subsequent Year (2022-23) No

S8B. (	Cost Analysis of District's Labor A	greements - Classified (Non-ma	nagement) Employees			
DATA I	ENTRY: Click the appropriate Yes or No	button for "Status of Classified Labor	Agreements as of the Previous	Reporting F	Period." There are no extraction	ns in this section.
Status	of Classified Labor Agreements as of	f the Previous Reporting Period				
	all classified labor negotiations settled as	of first interim projections?				
		omplete number of FTEs, then skip to ntinue with section S8B.	section S8C. No			
	II NO, COI	nunue with section sob.				
Classi	fied (Non-management) Salary and Be	<u> </u>				
		Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)		1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Numbe	er of classified (non-management)	(23.5.25)	(2020 2.7)		(2021 22)	(2022 20)
FTE po	ositions	140.1	144.9		144.9	144.9
1a.	Have any salary and benefit negotiation	ns been settled since first interim proje	ections? No			
		nd the corresponding public disclosure				
		nd the corresponding public disclosure mplete questions 6 and 7.	documents have not been filed	with the Co	OE, complete questions 2-5.	
	11 140, 001	implete questions o and 7.				
1b.	Are any salary and benefit negotiations					
	If Yes, co	omplete questions 6 and 7.	Yes			
Negotia	ations Settled Since First Interim Projecti	ions				
2a.	Per Government Code Section 3547.5	(a), date of public disclosure board me	eeting:			
2b.	Per Government Code Section 3547.5	(b), was the collective bargaining agre	ement			
	certified by the district superintendent a					
	If Yes, da	ate of Superintendent and CBO certific	cation:			
3.	Per Government Code Section 3547.5	(c), was a budget revision adopted				
	to meet the costs of the collective barg		n/a			
	If Yes, da	ate of budget revision board adoption:				
4.	Period covered by the agreement:	Begin Date:	E	nd Date:		
		<u> </u>		•		
5.	Salary settlement:		Current Year (2020-21)		1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement include	d in the interim and multivear	(2020 21)		(2021 22)	(LOLL LO)
	projections (MYPs)?					
		One Year Agreement				
	Total cos	st of salary settlement				
		-				
	% chang	e in salary schedule from prior year or				
		Multiyear Agreement				
	Total cos	st of salary settlement				
		e in salary schedule from prior year er text, such as "Reopener")				
	` •	. , ,				
	Identify the	he source of funding that will be used	to support multiyear salary comi	mitments:		
Nos-4	ations Not Cattled					
-	Cost of a one percent increase in color	r, and statutary har -fit-	400.000	1		
6.	Cost of a one percent increase in salar	y and statutory penefits	136,000	J		
			Current Year		1st Subsequent Year	2nd Subsequent Year
7	Amount included for any tentative	ry sahadula inaraasaa	(2020-21)	1	(2021-22)	(2022-23)
7.	Amount included for any tentative salar	ry sorieunie irioreases	U	1	0	0

		Current Year	1st Subsequent Year	2nd Subsequent Year
Classi	fied (Non-management) Health and Welfare (H&W) Benefits	(2020-21)	(2021-22)	(2022-23)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Voo	Yes
	Total cost of H&W benefits	3,051,447	Yes 3,204,019	3,364,220
2.				, ,
3.	Percent of H&W cost paid by employer	floating cap	floating cap	floating cap
4.	Percent projected change in H&W cost over prior year	4.9%	5.0%	5.0%
	fied (Non-management) Prior Year Settlements Negotiated First Interim			
	y new costs negotiated since first interim for prior year settlements ed 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:			
			4.01	0.101
	5 101	Current Year	1st Subsequent Year	2nd Subsequent Year
Classi	fied (Non-management) Step and Column Adjustments	(2020-21)	(2021-22)	(2022-23)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	682,850	598,877	456,612
3.	Percent change in step & column over prior year	5.3%	4.4%	3.2%
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classi	fied (Non-management) Attrition (layoffs and retirements)	(2020-21)	(2021-22)	(2022-23)
1.	Are savings from attrition included in the interim and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the interim and MYPs?	N.	N.	N.
		No	No	No
Class:	fied (New management). Other			
	fied (Non-management) - Other her significant contract changes that have occurred since first interim and the	cost impact of each (i.e. hours of en	mnlovment leave of absence honuses	etc ):
LIOT OU	tor digrimount contract changes that have becauted since mot interim and the	coot impact of days (i.e., floars of on	inprogramming, receive or abbotion, beriadous,	010.).
				-
				_
				_

21 65482 0000000 Form 01CSI

S8C.	Cost Analysis of District's Labor Agre	eements - Management/Super	rvisor/Confid	dential Employees	3	
	ENTRY: Click the appropriate Yes or No bu section.	tton for "Status of Management/Sup	pervisor/Confid	lential Labor Agreem	ents as of the Previous Reporting F	Period." There are no extractions
	of Management/Supervisor/Confidential all managerial/confidential labor negotiation: If Yes or n/a, complete number of FTEs, the If No, continue with section S8C.	s settled as of first interim projection		ng Period No		
Manag	gement/Supervisor/Confidential Salary an	d Benefit Negotiations				
•	,	Prior Year (2nd Interim) (2019-20)		nt Year 20-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	er of management, supervisor, and ential FTE positions	31.9		32.9	32	2.9 32.9
1a.	·	been settled since first interim proje plete question 2. lete questions 3 and 4.	ections?	No		
1b.	Are any salary and benefit negotiations st	ill unsettled? olete questions 3 and 4.		Yes		
Negoti	ations Settled Since First Interim Projection	<u>s</u>				
2.	Salary settlement:	_		nt Year 20-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear				
		f salary settlement				
		alary schedule from prior year ext, such as "Reopener")				
Negoti	ations Not Settled					
3.	Cost of a one percent increase in salary a	nd statutory benefits		55,000		
				nt Year 20-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4.	Amount included for any tentative salary s	chedule increases	(202	0	(2021-22)	0 0
	gement/Supervisor/Confidential and Welfare (H&W) Benefits			nt Year 20-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	, ,	ad in the interim and MVDe2	,	,		
1. 2.	Are costs of H&W benefit changes include Total cost of H&W benefits	ed in the interim and wifes!		/es 629,981	Yes 661,44	Yes 80 694,554
3.	Percent of H&W cost paid by employer		floati	ing cap	floating cap	floating cap
4.	Percent projected change in H&W cost ov	er prior year	4	.9%	5.0%	5.0%
	gement/Supervisor/Confidential nd Column Adjustments	г		nt Year 20-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustments included i	n the interim and MYPs?	١	⁄es	Yes	Yes
2. 3.	Cost of step & column adjustments Percent change in step and column over p	prior year	1	.9%	29,19 0.5%	96 27,601 0.5%
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	F		nt Year 20-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of other benefits included in the	interim and MYPs?	١	/es	Yes	Yes
2.	Total cost of other benefits			45,750	45,7	50 45,750
3.	Percent change in cost of other benefits o	ver prior year	0	.0%	0.0%	0.0%

Tamalpais Union High Marin County

#### 2020-21 Second Interim General Fund School District Criteria and Standards Review

21 65482 0000000 Form 01CSI

#### 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. I	dentification of Other Fun	ds with Negative Ending Fund Balances	
DATA	ENTRY: Click the appropriate b	outton 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 balance at the end of the curr	general fund projected to have a negative fund ent fiscal year?	No
	If Yes, prepare and submit to each fund.	the reviewing agency a report of revenues, expenditures, a	and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for
2.		name and number, that is projected to have a negative end when the problem(s) will be corrected.	ing fund balance for the current fiscal year. Provide reasons for the negative balance(s) and

21 65482 0000000 Form 01CSI

		FISCAL	

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.

<b>A</b> 1.	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)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
When p	providing comments for additional fiscal indicators, please include the item number applicable to	each comment.
	Comments: (optional)	

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

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#### Second Interim 2020-21 Original Budget Technical Review Checks

#### Tamalpais Union High

Marin County

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

- F Fatal (Data must be corrected; an explanation is not allowed)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

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21-65482-0000000

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

#### Tamalpais Union High

Marin County

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

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

#### ACCOUNT

VALUE	OBJECT	RESOURCE	ОВ	- FN - (	- G	PY	.s -	– F	FD
153,736.00	9740	6388		00-9740	0-0	-000	8-0-	-638	01.
100,700.00	3710	0000					-		
	ted actuals.	lved at unaudi	resolv	will be :	This	on:I	atio	plar	Ex

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

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21-65482-0000000

## Second Interim 2020-21 Projected Totals Technical Review Checks

## Tamalpais Union High

Marin County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

SACS2020ALL Financial Reporting Software - 2020.2.0 3/4/2021 8:49:15 AM

21-65482-0000000

## Second Interim 2020-21 Actuals to Date Technical Review Checks

## Tamalpais Union High

Marin County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS