



2020-2021  
SECOND INTERIM  
REPORT

March 15, 2021

# NORWALK – LA MIRADA UNIFIED SCHOOL DISTRICT



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NORWALK - LA MIRADA UNIFIED SCHOOL DISTRICT  
Every Student. Future Ready. Our Promise!

**Business Services Division -  
Fiscal Services Department**

**To:** John Lopez, Superintendent  
**From:** Estuardo Santillan, Assistant Superintendent, Business Services  
 Manuel Cardoso, Director of Fiscal Services  
**Date:** **March 15, 2021**  
**Re:** **2020-2021 Budget Revision and Second Interim Financial Report**

**INTRODUCTION**

The Second Interim Report for fiscal year 2020-2021 is recommended for consideration and approval by the Board of Education at its March 15 meeting. The unrestricted and restricted General Fund is presented along with each of the other funds of the District and the required supplemental forms from the California Department of Education’s (CDE) Standardized Account Code Software (SACS). The following summary reflects the major changes to the District’s General Fund and a detailed explanation of revisions to 2020-2021 revenues and expenditures is discussed in this report.

	<b>Dec. 14, 2020 First Interim</b>	<b>Mar. 15, 2021 Second Interim</b>	<b>Differences</b>
Beginning Fund Balance	\$38,739,504	\$38,739,504	\$0
Revenues	\$247,599,583	\$246,060,600	(\$1,538,983)
Expenditures & Other Uses	\$240,920,399	\$240,568,869	(\$351,530)
Net Changes (Revenue vs. Expenditure)	\$6,679,184	\$5,491,731	(\$1,187,453)
Ending Fund Balance	\$45,418,688	\$44,231,235	(\$1,187,453)
Minimum Reserve Level 3%	\$7,227,612	\$7,217,066	(\$10,546)
Unassigned/Unappropriated	\$32,217,373	\$35,104,851	\$2,887,478

In compliance with AB 1200 and other related legislation, the Governing Board of each school District must certify, at least twice each fiscal year, that the District can meet its financial obligations for the remainder of the current year and two subsequent fiscal years. The certification for the Second Interim report will be **Positive**, and based on current projections, the District **will** meet its financial obligations for the **current and subsequent two fiscal years**.

**CURRENT ECONOMIC CONDITIONS**

Prior to the publication of this report, the Governor and Legislature reached a deal and signed Assembly/Senate Bill 86 (AB/SB) 86 which is providing \$6.6 Billion in two new grants/programs for schools to reopen and brings an end to months of negotiations amongst stakeholders who worked together for students and their safeties. The new AB/AB 86 grant/program highlights are as follows:

### **In-Person Instruction Grant - \$2 Billion**

- ◆ Funding based on 2019-20 P2 attendance
- ◆ Payments expected in May 2021 & Aug 2021 (50%/50%)
- ◆ Spending through August 31, 2022
- ◆ Must offer in-person instruction to students by April 1
- ◆ Grant is reduced by 1% for each day of instruction between April 1 and May 15 that the LEA does not provide in-person instruction
- ◆ Forfeit if do not offer in-person instruction by May 15 or through the remainder of the school year

### **Expanded Learning Opportunity Grants - \$4.6 Billion**

- ◆ Funding based on \$1,000 per 20/21 homeless student enrollment + remaining distributed through LCFE proportionally
- ◆ 10% of funds shall be used to hire paraprofessionals for supplemental education
- ◆ Payments TBD
- ◆ Spending through August 31, 2022
- ◆ Use to implement learning recovery plan
  - Must be submitted on or before June 1, 2021

The Budget Agreement also included other notable items such as specific audit provisions, COVID-19 reporting for Public Health requirements, and vaccination prioritization for educators.

## **DISTRICT OVERVIEW**

The District's operating budget presented on December 14, 2020 contained information through October 31, 2020 and current projections have been updated to reflect the additional adjustments for the District's General Fund and actuals through January 31, 2021. The report is presented in **unrestricted and restricted** totals, followed by the other individual funds, and additional required forms, which must be submitted to the Los Angeles County Office of Education (LACOE) for review.

Total 2020-2021 General Fund revenues are projected at \$246.06 million, and expenditures at \$240.57 million. This difference between revenues and expenditures results in a projected General Fund surplus of **\$5.49 million** in 2020-2021, a decrease of \$1.19 million from the First Interim. This is combined change of a **1.19 million unrestricted surplus** primarily due to closure operation savings and a **\$2.37 restricted deficit** from the use of one-time CARES funds.

In compliance with County and AB1200 requirements, this Second Interim report includes projections for the current and two subsequent fiscal years. **Based on current projections, the District will meet its fiscal obligations for the current and two subsequent fiscal years**, with estimated available reserves of 17.59% in 2020-2021, 21.15% in 2021-2022, and 17.83% in 2022-2023.

County offices continue to reinforce the need for reserves over the minimum reserve requirements. **The typical three percent (3%) reserve minimum or roughly \$7 million, represents less than half of one month's payroll for our District.** The experience of the

last recession clearly demonstrated that minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The additional 2020-2021 cash deferrals to the Local Control Funding Formula (LCFF) - the District's largest source of revenue – are estimated at over \$46 million and required external borrowing. **However, the District was able to avoid the additional cost by applying and receiving a deferral exemption from CDE.**

Other significant items included in and affecting unrestricted revenues and expenditures are explained below:

**Revenues**

- ◆ The LCFF funding formula is included in the current budget and subsequent fiscal years with the following assumptions:

	2020-2021	2021-2022	2022-2023
Statutory COLA (DOF)	2.31%	1.50%	2.98%
Funded COLA (DOF)	0.00%	3.84%	2.98%
Recommended COLA (LACOE/SSC)	0.00%	3.84%	1.28%
<b>Budgeted Planning COLA</b>	<b>0.00%</b>	<b>3.84%</b>	<b>1.28%</b>

- The **COLAs** are used to increase LCFF Base Grants annually and have an immense impact on overall funding. The 2020-2021 budget includes a **0.00% COLA**, resulting in flat per-pupil funding rates from the prior year as follows:

Factors		K-3	4-6	7-8	9-12
A	Base Grant Amount per ADA	\$7,702	\$7,818	\$8,050	\$9,329
B	Cost of Living Adjustment (COLA)=0.00%	\$0	\$0	\$0	\$0
C = A x B	Adjusted Base Grant per ADA	<b>\$7,702</b>	<b>\$7,818</b>	<b>\$8,050</b>	<b>\$9,329</b>

- The Statutory 2021-2022 COLA of **1.50%** also includes the 2020-2021 COLA of **2.31%** and is compounded, resulting in a Funded COLA of **3.84%**. Given the uncertainty surrounding the broader economic picture and the reopening of schools, subsequent year Statutory COLA is budgeted lower at **1.28%**.
- ◆ Declining enrollment and attendance also have significant impacts on LCFF funding, and for **2020-2021 an estimated loss of \$3.4 million is projected compared to prior year revenues.** However, in the current year the LCFF includes a hold-harmless provision that provides some intermediate protection in 2021-2022 from average daily attendance changes caused during the pandemic.
  - Since 2002-2003 the District has been experiencing declining enrollment and current trends and estimates anticipate this decline to continue. **Following the hold-harmless safety-net provisions, the estimated continued decline creates a funding-cliff which will severely impact 2022-2023 LCFF.**
  - LCFF is also impacted by Unduplicated Pupil (UP) count changes for high-need student funding under the LCAP and did not receive protection under the hold-harmless provisions. 2020-2021 (UP) rates have been reported lower

and recent news indicates this trend occurring statewide. Staff will continue to monitor trends and adjust projections as changes occur.

**Expenditures**

- ◆ Negotiations between the District and both certificated and classified professional associations remain unsettled for 2020-2021.
  - Following the “Great Recession” of 2008-2009 and subsequent years, the District and Board of Education have remained competitive and provided employees with the following salary and health and welfare benefit increases:

<b>Fiscal Year</b>	<b>Salary Increase (on-going)</b>	<b>Salary Increase (one-time)</b>	<b>Health &amp; Welfare Contribution &amp; Other Negotiated increases</b>	<b>Health &amp; Welfare (on-going) *</b>
2012-2013	0.00%		One-time bonus CSEA=\$1.2mil; TANLA=\$144k	
2013-2014	3.13%		District contribution from \$9,000 to \$9,800	\$600,000
2014-2015	4.00%		District contribution from \$9,800 to \$10,075	\$800,000
2015-2016	5.00%		TK-3 class-size lowered	
2016-2017	3.00%	1.50%	District contribution from \$10,075 to \$10,350	\$1,000,000
2017-2018	1.56%		TK-3 class-size lowered	
2018-2019	4.00%		TK-3 class-size lowered	
2019-2020	1.00%	1.50%	TK-3 class-size lowered	
	<b>21.685%</b>		<b>Salary increases (on-going) since fiscal year 2013-2014</b>	
	<b>3.000%</b>		<b>Salary Increase (one-time)</b>	
			<b>* Health and Welfare benefit cap increases from \$10,075 to \$14,150 inclusive of yearly contributions of \$1,000,000</b>	

- ◆ Automatic employee step, scale and longevity increases are included in the projections, as well as offsets for attrition.
- ◆ Health and welfare benefits are budgeted at \$25.20 million for all funds, which reflects an estimated per-employee contribution of \$14,150, inclusive of the on-going contribution. Subsequent years include increases for the previously negotiated \$1.0 million on-going contribution, which is budgeted at \$0.69 million for the General Fund.
- ◆ CalSTRS and CalPERS employer rates will continue to increase, and these changes have been incorporated into the District’s multi-year projections. Changes in rates and unrestricted expenditure increases are as follows:

<b>Employer Rates</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
STRS Rates	16.15%	15.92%	18.00%	18.00%
	\$1,003,928	(\$38,650)	\$1,628,411	\$0
PERS Rates	20.70%	23.00%	26.30%	27.30%
	\$681,360	\$974,560	\$839,800	\$280,046

- ◆ The Local Control Accountability Plan (LCAP) minimum proportionality percentage (MPP) requirements for supplemental / concentration grants were substantially changed following the completion of unduplicated pupil counts for 2020-2021. Current MPP estimates are revised downward to 24.65%, or \$34.7 million.

- **The LCAP adoption was also temporarily replaced with the requirement to adopt the LCFF Budget Overview for Parents (BOP), which was approved by the Board of Education on December 14.**
- ◆ **One-time Restricted CARES Act** expenditures for items such as, computers, personal protective equipment, and various software applications have also been budgeted for \$2.5 million from the previous budget.

## **SUMMARY**

The latest Budget and approval of SB/AB 86 provides a jumping off point as districts traverse through the uncharted trail of reopening schools following nearly one year of closures and distance learning. Although many significant budgetary changes have occurred as a result of the pandemic, our focus remains on the safety and well-being of all stakeholders and maintaining academic excellence. **Additional vaccine distributions for educators combined with much needed federal funds through the CARES 2.0 appropriation will help districts reopen in the upcoming weeks and welcome back students and families in a safe-learning environment.**

The budget overview and multi-year outlook is intended to update and provide information to the Board of Education and stakeholders to assist in further developing goals and planning for 2020-2021 and beyond. The Los Angeles County Office of Education will evaluate our financial solvency against the State Criteria and Standards, and that emphasis will be placed on **maintaining fiscal solvency and protecting the integrity of educational programs**. We will continue to assess our individual situation, work closely with the stakeholders, and plan accordingly to maintain instructional programs.

For the 2020-2021 Second Interim, **staff is recommending the report be presented to the Board of Education, and filed with a “Positive Certification”, which indicates that the District will meet its financial obligations for the current fiscal year and two subsequent fiscal years.**

## Second Interim Report - Working Assumptions

<b>Factors</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b><u>Local Control Funding Formula Sources:</u></b>			
Cost-of-Living Adjustment Rate <sup>1</sup>	0.000%	3.840%	1.280%
K-3 Grade Span Prior Year Base Grant	\$7,702	\$7,702	\$7,998
K-3 Grade Span COLA	\$0	\$296	\$102
K-3 Adjusted Base Grant	<b>\$7,702</b>	<b>\$7,998</b>	<b>\$8,100</b>
4-6 Grade Span Prior Year Base Grant	\$7,818	\$7,818	\$8,118
4-6 Grade Span COLA	\$0	\$300	\$104
4-6 Adjusted Base Grant	<b>\$7,818</b>	<b>\$8,118</b>	<b>\$8,222</b>
7-8 Grade Span Prior Year Base Grant	\$8,050	\$8,050	\$8,359
7-8 Grade Span COLA	\$0	\$309	\$107
7-8 Adjusted Base Grant	<b>\$8,050</b>	<b>\$8,359</b>	<b>\$8,466</b>
9-12 Grade Span Prior Year Base Grant	\$9,329	\$9,329	\$9,687
9-12 Grade Span	\$0	\$358	\$124
9-12 Adjusted Base Grant	<b>\$9,329</b>	<b>\$9,687</b>	<b>\$9,811</b>
<b><u>Augmentation Grants:</u></b>			
Grades K-3 Class-size Reduction	<b>\$801</b>	<b>\$832</b>	<b>\$842</b>
Grades 9-12 Career-Tech Education	<b>\$243</b>	<b>\$252</b>	<b>\$255</b>
DOF Statutory COLA	0.000%	1.500%	2.980%
<b>Budgeted/Recommended Planning COLA</b>	<b>0.000%</b>	<b>3.840%</b>	<b>1.280%</b>
CARES Act/Federal Support/Stimulus	As budgeted	TBD	None
<b><u>Other Income &amp; Categorical Programs</u> <sup>1</sup></b>			
Special Education (on state and local share only)	0.000%	1.500%	1.2800%
Federal Programs	0.000%	0.000%	0.000%
Mandated Cost Block Grant & Reimbursement K-8	\$32.18/ADA	\$32.66/ADA	\$33.08/ADA
Mandated Cost Block Grant & Reimbursement 9-12	\$61.94/ADA	\$62.87/ADA	\$63.67/ADA
Lottery Income:			
Unrestricted	\$150.00/ADA	\$150.00/ADA	\$150.00/ADA
Restricted	\$49.00/ADA	\$49.00/ADA	\$49.00/ADA
Interest Income (Los Angeles County Treasury)	0.56%	0.45%	0.45%
One-Time Discretionary Funding	\$0/ADA	\$0/ADA	\$0/ADA
Projected Enrollment	16,209	15,754	15,311
Projected Growth/Decline in Student Enrollment	(741)	(455)	(443)
Projected Unduplicated Pupil Count <sup>2</sup>	11,781	11,541	11,301
Percentage of Unduplicated Pupils	72.68%	73.26%	73.81%
Percentage of Unduplicated Pupils (rolling average)	74.50%	74.02%	73.24%
LCFF/State Aid ADA (Funded Level-incl. County) <sup>3</sup>	16,347	16,347	15,175
Incremental Change in ADA	(390)	0	(1,172)
<b><u>Expenditure Assumptions:</u></b>			
Employee Salaries <sup>4</sup>	None Negotiated	None Negotiated	None Negotiated
Negotiated Class-size and staffing ratio changes	As Budgeted 24.1:1	As Budgeted	As Budgeted
Step / Scale & Anniversary Increases <sup>5</sup>	\$1,030,968	\$997,789	\$1,005,276
Health & Welfare (District Contribution)	\$10,350/FTE + \$1,000,000 Annually	\$10,350/FTE + \$1,000,000 Annually	\$10,350/FTE + \$1,000,000 Annually
STRS & PERS Employer Rates	16.15% & 20.700%	15.92% & 23.00%	18.00% & 26.30%
Other Expenses (4000s - 6000s)	2019-20 + CPI	2020-21 + CPI	2021-22 + CPI
LCAP Supplemental/Concentration Proportionality	-\$1,411,804	+\$841,237	-\$2,839,973

<sup>1</sup> Please note that there is no assurance that out-year COLAs will be funded

<sup>2</sup> LCFF calculations use a three-year rolling average

<sup>3</sup> For 2020-21 and 2021-22, budgeted revenues are based on claimed ADA from 2019-20, due to the hold-harmless provision. Projections for 2022-23 are based on prior year projected P-2 ADA totals. Change reflects current enrollment trends for 2020-21

<sup>4</sup> Negotiations for 2020-21 remain unsettled for both associations

<sup>5</sup> Amounts shown reflect unrestricted and restricted amounts and have been adjusted for attrition (10 Retirements)

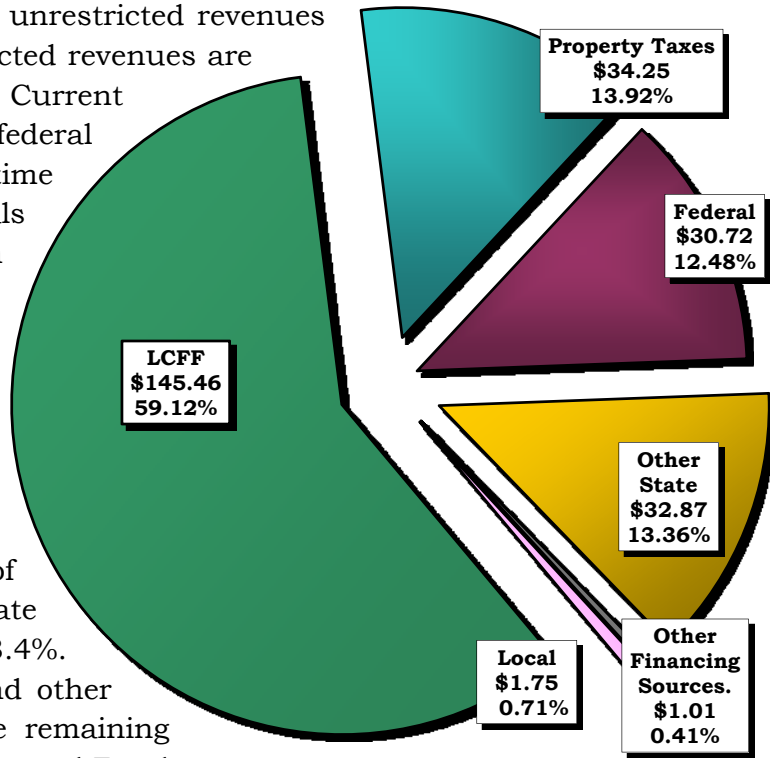
# Second Interim Fiscal Year: 2020-2021

Budget Considerations and Revisions

## GENERAL FUND REVENUES

The District's total projected budgeted income for the General Fund is \$246.06 million, a decrease of \$1.41 million from unrestricted sources and a slight decrease of \$0.13 million from restricted sources, resulting in a net decrease of \$1.54 million, as compared to the First Interim Budget. Estimated unrestricted revenues total \$158.93 million, and restricted revenues are budgeted at \$87.13 million. Current income is inclusive of one-time federal relief as well as other one-time revenues, carryovers, deferrals and adjustments resulting from prior year funding corrections and funding updates.

As depicted in the pie chart, the largest sources of income are LCFF and Property Taxes and when combined, make up total LCFF sources, and or 73.0% of the total budgeted income. State sources of income account for 13.4%. Federal, other local revenue, and other financing sources make up the remaining 13.6% portion of the District's General Fund revenue.



### Local Control Funding Formula (8000-8099)

**\$179,711,816**

LCFF revenues have been budgeted at \$179.71 million, representing 97.5% of unrestricted revenues, excluding contributions. The projected total LCFF decreased by \$1.27 million from the previous reporting period due to lower 2020-2021 unduplicated pupil counts for supplemental and concentration grant funds reported through the state reporting system.

The LCFF formula at full implementation as illustrated in Table I, begins with all school districts receiving **base grants** per-student for four grade spans (K-3, 4-6, 7-8, and 9-12), which are then adjusted annually by the statewide cost of living adjustment (COLA) percentage, currently projected at **0.00%** for 2020-2021. The LCFF calculation then adds additional amounts per-student by adjusting the base grant by 10.4% to support grades K-to-3 class-size reduction (CSR), and an adjustment of 2.6% to the base grant for career technical education (CTE) in grades 9-to-12.

School districts that have high-need students identified as English learners, foster youth, homeless, and low-income - referred to as the **unduplicated student count** - also receive additional **Supplemental and Concentration** grants per-student. The **Supplemental** grant funding provides 20% of the base grant for all unduplicated students; and districts with unduplicated counts greater than 55% also receive **Concentration** grant funding, which provides 50% of the adjusted base grant for unduplicated students above the 55% threshold.

TABLE I

Factors	K-3	4-6	7-8	9-12	
A	<b>Base Grant</b> Amount per ADA	\$7,702	\$7,818	\$8,050	\$9,329
B	Cost of Living Adjustment (COLA)=0.00%	\$0	\$0	\$0	\$0
C = A x B	Adjusted <b>Base Grant</b> per ADA	<b>\$7,702</b>	<b>\$7,818</b>	<b>\$8,050</b>	<b>\$9,329</b>
D	Augmentation grants (CSR and CTE)	\$801	\$0	\$0	\$243
E = C + D	<b>Total Adjusted grant per ADA</b>	<b>\$8,503</b>	<b>\$7,818</b>	<b>\$8,050</b>	<b>\$9,572</b>
F	<b>% Unduplicated count (3 yr. rolling average)</b>	<b>74.50%</b>	<b>74.50%</b>	<b>74.50%</b>	<b>74.50%</b>
G = (E x 20%) x F	<b>74.50% of Supplemental</b>	\$1,267	\$1,165	\$1,199	\$1,426
H = (E x 50%) x (F - 55%)	<b>19.50% of Concentration (% above 55%)</b>	\$829	\$762	\$785	\$933
<b>I = E + G + H</b>	<b>\$10,599</b>	<b>\$9,745</b>	<b>\$10,034</b>	<b>\$11,931</b>	

### Other Elements that Affect the LCFF Calculation

#### Proposition 30 - Education Protection Account & Property Taxes

The EPA established the collection and disbursement of the temporary taxes generated under the voter approved Proposition 30 passed in 2012 and extended under Proposition 55 in 2016. As districts generate and receive EPA funds as part of the LCFF formula, the amount of State funding received by districts is reduced by one dollar for each dollar received – similar to local property taxes – and thus reducing the portion paid by the State to districts. EPA revenues for the current period increased by \$17.64 million from the previous reporting period and it is currently estimated at \$31.56 million and the District continues to utilize EPA funds to cover instructional-related costs and posts the use of these funds on the District website, as required by law.

#### CALPADS - Enrollment, Average Daily Attendance, and Unduplicated Pupils

The LCFF Funding for “Base grants” is multiplied on **grade-span** average daily student attendance generated through the Second Period Attendance (P-2) for students. Under the funding provisions for LCFF, the District is eligible to claim the higher ADA between current or prior fiscal year. Consequently, ADA generated revenue for 2020-2021 is based on the 2019-2020 P-2 ADA of 16,307.

For 2020-2021 through 2022-2023, the table on Page 8 reflects staff’s projections of a further decline in attendance which will impact future LCFF revenues. However, the state provided some **temporary relief** due to the pandemic through the **hold-harmless provisions**, and the ADA used for 2020-2021 can be used for 2021-2022.

Table II, on Page 9 details the cumulative ADA decline since 2002-2003, and also shows ADA claimed for regular and special education programs but excludes students in non-public schools or agencies and county community schools.

TABLE II

Fiscal Year	Actual and Projected ADA		
	Generated P2 ADA	Increase / (Decline)	Accumulated Decline
2002-03	22,849	242	
2003-04	22,797	(52)	(52)
2004-05	22,347	(450)	(502)
2005-06	21,779	(568)	(1,070)
2006-07	21,227	(552)	(1,622)
2007-08	20,799	(428)	(2,050)
2008-09	20,348	(451)	(2,501)
2009-10	19,971	(377)	(2,878)
2010-11	19,541	(430)	(3,308)
2011-12	19,175	(366)	(3,674)
2012-13	18,851	(324)	(3,998)
2013-14	18,531	(320)	(4,318)
2014-15	18,181	(350)	(4,668)
2015-16	17,807	(374)	(5,042)
2016-17	17,572	(235)	(5,277)
2017-18	17,133	(439)	(5,716)
2018-19	16,697	(436)	(6,152)
2019-20	16,307	(391)	(6,543)
2020-21 Est.	15,591	(716)	(7,258)
2021-22 Est.	15,134	(457)	(7,715)
2022-23 Est.	14,768	(366)	(8,081)

As the State provides changes to LCFF, districts with larger unduplicated counts are receiving significantly more dollars. The District's **74.50% unduplicated student count** is slightly above the state-wide average and provides these additional supplemental and concentration grants to help improve or increase services and outcomes for students.

Because CALPADs data is used in a variety of revenue calculations for districts, it is imperative that the data be reviewed for accuracy and completeness. Staff continues to monitor enrollment, attendance, the unduplicated pupil count, and their overall impact to LCFF revenues.

### **Federal Revenues (8100-8299)**

**\$30,716,416**

Federal income has been revised from \$30.85 million to \$30.72 million, a net decrease of \$0.13 million from the previous reporting period. The decrease can be mainly attributed to the shift of Medi-Cal Admin Activities (MAA) income to Local income, and program funding updates as provided in Table III below.

TABLE III

	<b>Program Change</b>	<b>Carryover</b>	<b>Total Amount</b>
NCLB: Title I, Part A	(\$88,202)		(\$88,202)
Elem. & Second. School Emergency Relief (ESSER)	19,538		19,538
NCLB: Title II, Part A-Teacher Quality	19,460		19,460
Title IV	5,335		5,335
Mc Kinney Vento	32,500		32,500
Medi-Cal	61,982		61,982
Medi-Cal Admin Activities (MAA)	(181,083)		(181,083)
<b>Total Change in Restricted Income:</b>	<b>(\$130,470)</b>	<b>\$0</b>	<b>(\$130,470)</b>

- ◆ Additionally, Pages 16-18 of this report provide detailed information related to program operating expenditures using these federal funds.

### **State Revenues (8300-8599)**

**\$32,874,686**

State revenues are budgeted at \$32.87 million, a slight decrease of \$0.16 million or 0.47% from the previous reporting period. Listed in the next section are the collective changes and brief explanations for both restricted and unrestricted program adjustments.

#### **Lottery**

Projected budgets reflect the California Department of Education (CDE) estimated rates, and student attendance is based on 2020-2021 estimates of 16,562 which excludes ROP/Adult Education ADA from funding levels and is adjusted upward for the absence factor of 1.04446. The unrestricted rates remain unchanged from the previous reporting period at \$150/ADA, and income is projected at \$2.32 million, which includes a prior year ADA and rate adjustment. Restricted rates also remain unchanged at \$49/ADA, and the restricted income portion is projected at \$0.74 million, also including a prior year ADA and rate adjustment.

#### **Special Education** (informational only)

The state AB602 funding formula provides the majority of revenue for Special Education (SpEd) and is calculated using a formula based on total K-12 ADA rather than ADA specific to pupils in the SpEd program. The 2020-21 base rate of \$625 per ADA is used in the calculation, and total program funding is projected at \$16.49 million. This amount includes state, federal and local revenues which have been updated to include an additional \$0.98 million for adjustments to 2018-19 and 2019-20 allocations and are listed in Table IV:

TABLE IV

	<b>Amount</b>
State Aid (AB602)	\$10,133,488
State Aid (AB602) - Property Taxes	\$745,323
Low Incidence	350,333
Mental Health Pre-referral Services	1,035,569
Project WorkAbility I	180,075
Transportation	0
<b>State Sources Subtotal:</b>	<b>\$12,444,788</b>
Federal Programs	4,046,105
SELPA Excess Costs for ABC	0
<b>Totals:</b>	<b>\$16,490,893</b>

- ◆ **A contribution from the General Fund, exclusive of Transportation and LCFF funding, is budgeted at \$18.45 million**, a decrease of \$0.42 million from the First Interim Report. This decrease is a combined result of increase in revenues for adjustments to prior year AB602 funds and reductions in substitute costs, transportation costs and recalculations of salary and benefits for unfilled vacancies due to current school closures.

**Other State Restricted Categorical Changes**

Other restricted revenues (excluding programs mentioned in previous section) decreased slightly from \$7.89 million to \$7.88 million since the last reporting period, and specific program updates are provided on Table V below.

TABLE V

	<b>Program Changes</b>	<b>Carryover</b>	<b>Total Amount</b>
Ca. Partnership Academy-VAPA	58,100		58,100
California Partnership Academies	12,082	(76,807)	(64,725)
<b>Totals:</b>	<b>\$ 70,182</b>	<b>\$ (76,807)</b>	<b>\$ (6,625)</b>

For expenditure detail on these and the other restricted programs, please refer to Pages 16-18 of this report.

**Local Revenues (8600-8799)**

**\$1,745,463**

Local income from various sources decreased by \$0.07 million over the last reporting period. The net decrease is a combination of lower County interest rates, MAA funding shifts from Federal sources and miscellaneous updates as shown on Table VI below.

TABLE VI

	<b>Program Changes</b>	<b>Carryover</b>	<b>Total Amount</b>
Interest	(\$400,000)		(\$400,000)
Site Donations	(58,000)		(58,000)
Cotsen Foundation Grant	10,404		10,404
Medi-Cal Admin Activities	380,145		380,145
<b>Totals:</b>	<b>(\$67,451)</b>	<b>\$0</b>	<b>(\$67,451)</b>

**Other Financing Sources (8900-8979)**

**\$1,012,219**

Other financing sources include transfers between unrestricted and restricted programs among the various funds of the school District (Post-employment benefits and SACC Program) as authorized by the Board of Education. Budgeted income in this category was increased by \$0.09 million from the last reporting period primarily for increases in the retiree pay-as-you-go portion of health and welfare benefits.

**Contributions (8980-8999)**

Contributions to restricted programs, from the unrestricted General Fund, are currently budgeted at \$25.39 million, a decrease of \$0.41 million since the First Interim report. These changes are due to updates to various programs for adjustments to salaries and benefits for current vacant positions, updated budget projections for Special Ed transportation, additional Special Ed funding for AB602 prior years, and funding shift to general fund, offsetting an increase for a contribution from Maintenance. The table listed below summarizes the programs encroaching on the General Fund and contribution adjustments for this reporting period:

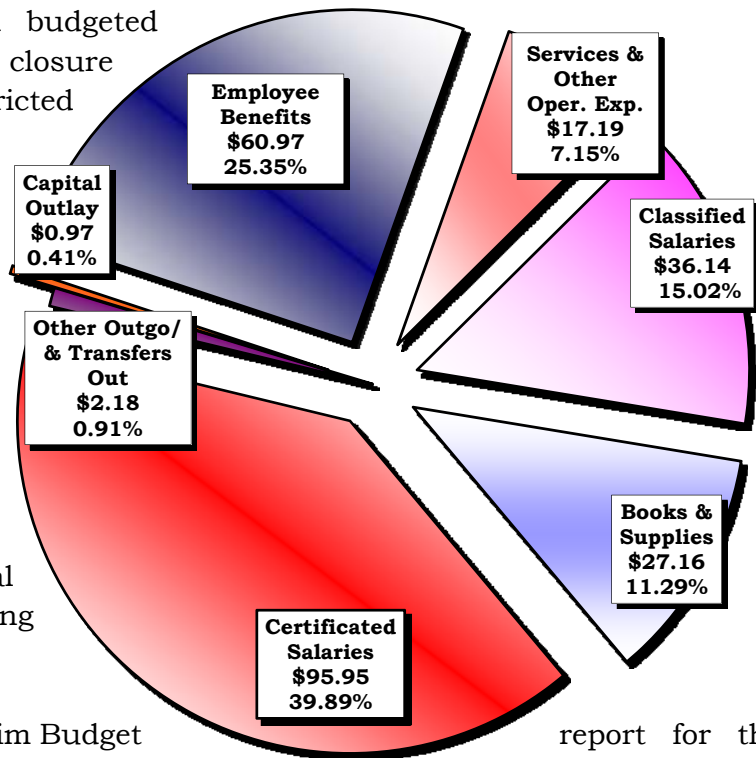
TABLE VII

<b>Program</b>	<b>First Interim Budget</b>	<b>Second Interim Budget</b>	<b>Difference</b>
	(from unrestricted sources)		
Medi-Cal Billing Option	\$484,195	\$422,213	(\$61,982)
Special Education	18,866,577	18,448,821	(\$417,756)
Restricted Routine Maint. Account (RRMA)	6,416,972	6,717,398	\$300,426
Medi-Cal Admin Activities	0	(199,062)	(\$199,062)
Health on Wheels Program	19,866	0	(\$19,866)
CHDP - Child Health & Disability	9,369	0	(\$9,369)
<b>Totals:</b>	<b>\$25,796,979</b>	<b>\$25,389,370</b>	<b>(\$407,609)</b>

## GENERAL FUND EXPENDITURES

The District's General Fund expenditures are budgeted at \$240.57 million, a decrease of \$2.60 million from Unrestricted sources and an increase of \$2.24 million from Restricted sources, resulting in a net decrease of \$0.35 million or -0.15% over the First Interim Budget report. The Unrestricted budgeted decrease is a result of school closure operational savings and the Restricted expenditure increases are for one-time CARES program funds.

The expenditure pie chart illustrates the District's General Fund budget by spending category. Salaries and benefits account for \$193.07 million or 80.25% of the total budgeted expenditures, and \$47.50 million or 19.75%, is allocated to books, materials, supplies, capital equipment, other operating expenditures, and other uses.



Major changes since the First Interim Budget report for the **unrestricted** portion of the General Fund are explained below. For the restricted portion of the budget, please refer to the *Summary Table by Major Object Code* on Pages 16-18.

### Certificated and Classified Salaries (1000-2999)

**\$132,094,947**

**Unrestricted** certificated salaries are budgeted at \$76.29 million and classified salaries are budgeted at \$24.51 million for a combined total of \$100.80 million. This is a decrease of **\$1.08 million** or -1.06% from the \$101.88 million budgeted at First Interim. Included in the budget are updated calculations for the salaries of 629 classroom teachers, 46 certificated site administrators, 33 counselors, 28 other certificated staff, 44 certificated and classified management staff, 7 confidential employees and 524 classified site and District staff. Provided below are the detailed changes reflecting the \$1.08 million net decrease in **unrestricted** salaries for this reporting period:

◆ **Certificated Salaries – Net Decrease – \$282,329**

- An increase totaling **\$0.35** million is the result of increasing teaching sections for enrichment/Project Lead the Way at the middle school and high school levels to address learning loss from semester one distance learning.
- A decrease of **\$0.10** million due to salary recalculations for staffing revisions, new hires, position eliminations, resignations, paid/unpaid leaves, and funding changes.

- One-time realized savings netted **\$0.53** million due to unfilled vacancies and updated projections for subs and extra pay.
- ◆ **Classified Salaries – Net Decrease -- \$800,957**
    - An increase of **\$0.07** million is included in the budget to cover updated projections for AVID tutors.
    - An increase of **\$0.07** million was entered to cover increased overtime costs and the addition of a lead position in the Technology department.
    - One-time realized savings netting **\$0.87** million resulted from updated projections for employee resignations, position eliminations and unfilled vacancies.
    - Other salary recalculations and funding shifts netted an increase of **\$0.02** million.
    - Updated projections for subs and extra pay resulted in a net decrease of **\$0.09** million.
- ◆ **Negotiations:** As of the date of this report, a tentative 2020-21 agreement has been reached with the California School Employees Association (CSEA) regarding a Return-to-Work Memorandum of Understanding (MOU) and is pending final approval. Negotiations with the Teachers Association of the Norwalk-La Mirada Area (TANLA) are ongoing and the District continues to work collaboratively to reach an agreement. Any negotiated changes will be entered in the budget once an agreement is reached.
- ◆ **Cost-of-living adjustment (COLA):** No additional cost of living adjustment (COLA) has been budgeted for 2020-2021. For informational purposes only, the calculated cost of a 1% salary improvement for all employees is **\$1.58** million.
- ◆ **Step, Scale and Longevity:** This projection is based on historical trend factors and remains unchanged from the previous reporting period which was projected at **\$1.03** million for all programs (exclusive of attrition).

### **Employee Benefits (3000-3999)**

**\$60,972,798**

Total General Fund Employee Benefits are budgeted at \$60.97 million, a decrease of \$0.50 million or -0.81% from the previous reporting period. Unrestricted benefits are budgeted at \$39.87 million and restricted benefits at \$21.10 million. Changes from the First Interim Budget in the **unrestricted** portion of the General Fund reflect a \$0.51 million decrease, primarily due to health and welfare benefits updated employee enrollment and plan packages, as well as, benefit adjustments commensurate with salary revisions for resignations, retirements, new hires and unfilled vacancies.

- ◆ Statutory benefits for this reporting period were calculated using the following rates:
  - STRS, 16.15%
  - PERS, 20.70%

- Alternative Retirement Program (ARP), 5.0%
- Social Security, 6.20%
- Medicare, 1.45%
- State Unemployment Insurance, 0.05%
- Workers' Compensation, 2.031%
- OPEB, 0.061374%

### STRS & PERS

- ◆ As noted in the First Interim Budget report, beginning with 2014-2015, the Governor proposed a plan to eliminate the estimated STRS and PERS outstanding liabilities by requiring **increased contributions, primarily coming from employers, phased in over seven years** (see proposed rates on Table VIII).

TABLE VIII

<b>Employer Contribution</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
STRS	17.100%	16.150%	15.920%	18.000%	18.000%
PERS	19.721%	20.700%	23.000%	26.300%	27.300%

**These increased employer contributions for STRS and PERS are estimated to impact the District's multi-year projections by over \$3.40 million through 2023-2024.**

Additionally, the budget includes \$8.83 million for the recognition of the State's on-behalf STRS contributions required under GASB Statements No. 67 and 68. The proportional share of the net pension liability estimate equally increases budgeted revenues and expenditures, but will also affect the District financial statements, potential credit ratings and ability to issue debt.

### Health and Welfare Benefits

- ◆ In 2000-2001, the District reached an agreement with both associations to establish a Special Reserve-Health and Welfare Benefits (Fund 67.1) to contribute a negotiated level per benefited employee, currently at \$10,350. In 2014, the District negotiated an annual ongoing contribution, which is currently \$1.0 million for 2020. This increased \$1.0 million contribution will cover the first \$1.0 million of any increases in total premium costs each plan year and, any increases in premium over this amount, will be borne by all eligible active employees, based on a sliding scale tied to the health benefit plan option selected by the benefitted employee. **These additional ongoing contributions increased the contribution per active employee from \$10,350 to \$14,150 for 2020-2021.**

Contributions into this fund cover medical, dental, vision, life insurance, and any other miscellaneous Health and Welfare Fund related costs. The District contribution per each eligible active employee as well as the total amount budgeted for this reporting period decreased by \$0.19 million to reflect updated open-enrollment projections and is budgeted at \$22.30 million for the General Fund.

### **Retirement Packages**

- ◆ By contract, the District pays for qualified retirees' health insurance for a period of five years or to age sixty-five, whichever comes first. With the beginning of fiscal year 2006-2007, early retirees contribute the same amount to health insurance premiums as do active employees. For Plan Year 2021, the budget includes coverage for approximately eighty-two (82) retirees at a projected pay-as-you-go cost for all funds of \$1.01 million.

### **Books and Supplies (4000-4999)**

**\$27,159,753**

For the *Unrestricted* portion of the General Fund, books and supplies are budgeted at \$3.51 million, a net decrease of \$0.30 million or -7.97% from the last reporting period. This decrease is the net result of one-time budget savings due to updated spending projections for the remainder of the year.

### **Services and Operating Expenditures (5000-5999)**

**\$17,188,467**

*Unrestricted* Services and Operating Expenditures are budgeted at \$10.20 million, a net decrease of \$0.50 million or -4.69% from the last reporting period. The decrease is primarily the net result of one-time budget reductions to reflect updated cost projections for various operating savings due to school closures such as instructional licenses, contracts, consultants, and conferences/webinars.

### **Capital Outlay (6000-6999)**

**\$974,155**

*Unrestricted* capital outlay expenditures remain unchanged from the previous reporting period and are budgeted at \$0.12 million.

### **Other Outgo/Transfers-Out (7100-7699)**

**\$2,178,749**

Other outgo and transfer-out is budgeted, in total, at \$2.18 million, a slight increase of \$0.08 million or 3.83% from the last reporting period. *Unrestricted* totals increased by \$0.19 million due to higher offsets for indirect costs and a \$0.01 million interfund transfer to the Other Post-Employment Benefits Fund to cover retirees' benefits.

### **Restricted Program Expenditures**

State and Federal Restricted Program expenditures represent 36.06% of the total General Fund activity; these expenditures are budgeted at \$86.75 million, a net increase of \$2.24 million since the First Interim Budget. The increase in restricted program expenditures is the result of an additional \$2.90 million in expenditures for one-time Elementary &

Secondary Emergency Relief Funds (ESSER) funds now included in the budget offsetting a decrease of \$0.65 million for adjustments to prior year carryover funds and changes to current allocations.

Provided in Table IX is a summary of the various budget adjustments by funding source:

TABLE IX

	<b>Program Change</b>	<b>Carryover</b>	<b>Total Amount</b>
NCLB: Title I, Part A	(\$88,214)	\$12	(\$88,202)
Elem. & Second. School Emergency Relief (ESSER)	2,895,241	0	2,895,241
NCLB: Title II, Part A-Teacher Quality	19,460	0	19,460
Title IV, Part A	5,335	0	5,335
Mc Kinney Vento	32,500	0	32,500
Lottery: Instructional Materials	(74,118)	0	(74,118)
Visual and Performing Arts (VAPA) Academy	58,100	0	58,100
Special Education-AB602	(319,553)	0	(319,553)
CA Partnership Academies	12,082	0	12,082
Classified Employee PD Block Grant	0	(76,807)	(76,807)
Restricted Routine Maintenance	(200,930)	0	(200,930)
Cotsen Foundation Grant	10,404	0	10,404
Health on Wheels	(19,866)	0	(19,866)
CHDP - Child Health & Disability	(9,369)	0	(9,369)
<b>Totals:</b>	<b>\$2,321,072</b>	<b>(\$76,795)</b>	<b>\$2,244,277</b>

A summary of all restricted programs and their budget distribution by major object code can be found on Page 18.

TABLE X

Resource	Object Code	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6000-6999	7100-7699	Total Expenditures
	Program/Description	Certificated Salaries	Classified Salaries	Benefits	Books & Supplies	Services & Other Operating	Capital Outlay	Other Outgo	
3010	Title I	\$1,256,429	\$942,230	\$772,828	\$803,595	\$431,349	\$0	\$205,409	\$4,411,840
306X & 3110	Migrant Ed	\$157,036	\$99,945	\$77,377	\$31,508	\$38,354	\$0	\$18,430	\$422,650
3182	Comp. Schol Imp (CSI)	\$0	\$0	\$0	\$223,910	\$70,000	\$0	\$14,284	\$308,194
3210	ESSER Elem & Sec Sch	\$76,427	\$206,448	\$119,332	\$2,319,818	\$244,377	\$88,202	\$163,064	\$3,217,668
3215	GEER Governors Emerg Ed	\$0	\$0	\$0	\$80,777	\$215,742	\$692,290	\$48,056	\$1,036,865
3220	CRF Coronavirus Reief Funds	\$0	\$307,651	\$169,556	\$13,730,202	\$843,487	\$0	\$0	\$15,050,896
65XX & Federal	All Special Ed	\$16,247,822	\$5,231,354	\$8,453,078	\$738,354	\$3,473,659	\$6,848	\$1,180,295	\$35,331,410
3550 & 3555	Carl Perkins	\$23,911	\$0	\$8,623	\$125,525	\$25,053	\$0	\$8,900	\$192,012
4035 & 4036	Title II, Part A	\$360,166	\$880	\$114,987	\$11,022	\$46,190	\$0	\$25,916	\$559,161
4127	Title IV, Part A	\$3,722	\$85,734	\$35,018	\$10,318	\$168,854	\$0	\$14,757	\$318,403
4203	Title III	\$147,184	\$765	\$54,814	\$108,844	\$65,450	\$0	\$18,325	\$395,382
5630	McKinney Vento	\$16,963	\$165,714	\$59,272	\$19,597	\$3,724	\$0	\$12,892	\$278,162
5640	Medi-Cal	\$183,009	\$122,368	\$150,973	\$0	\$27,845	\$0	\$0	\$484,195
6010	After School Ed - (ASES)	\$48,235	\$1,381,689	\$314,035	\$696,278	\$68,780	\$0	\$121,938	\$2,630,955
6300	Restricted Lottery	\$0	\$0	\$0	\$737,420	\$0	\$0	\$0	\$737,420
6385	Visual & Perf. Arts Academy	\$25,548	\$2,000	\$5,769	\$174,125	\$15,388	\$0	\$10,828	\$233,658
6387	Career Tec Ed (CTE) Incentive	\$151,031	\$5,000	\$54,193	\$382,425	\$31,776	\$0	\$30,347	\$654,772
6388	K-12 Strong Workforce	\$162,807	\$0	\$50,743	\$1,172,372	\$106,521	\$47,363	\$72,533	\$1,612,339
6690 & 6995	TUPE Cohort	\$151,692	\$153,220	\$85,615	\$55,493	\$100,670	\$0	\$25,121	\$571,811
7220	Partnership Academies	\$147,146	\$6,958	\$37,009	\$307,099	\$79,501	\$0	\$28,078	\$605,791
7311	Class Emp Prof Dev Blk Grant	\$0	\$0	\$0	\$0	\$124,072	\$0	\$6,030	\$130,102
7420	State Learning Loss Mitig.	\$77,313	\$2,664	\$15,675	\$1,318,828	\$28,066	\$0	\$73,179	\$1,515,725
7510	Low Performing Blk Grant	\$0	\$0	\$0	\$0	\$252,932	\$0	\$12,293	\$265,225
7690	STRS - Pension Contribution	\$0	\$0	\$8,825,345	\$0	\$0	\$0	\$0	\$8,825,345
8150	Maintenance	\$0	\$2,851,765	\$1,534,027	\$394,561	\$475,476	\$4,127	\$755,433	\$6,015,389
9015	California Community	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000
9020	LACOE -TEAL	\$0	\$6,762	\$998	\$167	\$796	\$0	\$0	\$8,723
9025	Cotsen Foundation	\$373,124	\$0	\$118,981	\$40,300	\$814	\$0	\$0	\$533,219
9026	MTSS Grant	\$0	\$0	\$6	\$56	\$5,913	\$0	\$290	\$6,265
9029	West Ed	\$1,152	\$0	\$234	\$24,145	\$0	\$0	\$0	\$25,531
9030	Korean Lang & Culture Found	\$0	\$0	\$0	\$17,551	\$1,500	\$0	\$0	\$19,051
9050	Medi-Cal Admin Activities	\$55,141	\$57,401	\$44,393	\$0	\$24,148	\$0	\$0	\$181,083
9781	LA Universal Preschool (LAUP)	\$0	\$0	\$0	\$96,860	\$21,350	\$0	\$0	\$118,210
9782	Arts for All Grant	\$0	\$0	\$0	\$0	\$0	\$18,700	\$0	\$18,700
<b>Total Expenditures</b>		<b>\$19,665,858</b>	<b>\$11,630,548</b>	<b>\$21,102,881</b>	<b>\$23,651,150</b>	<b>\$6,991,787</b>	<b>\$857,530</b>	<b>\$2,846,398</b>	<b>\$86,746,152</b>

## OTHER FUNDS – SIGNIFICANT CHANGES

In addition to the General Fund, which is used to operate core services, the District, by law, also operates and maintains other special purpose funds. A detailed analysis of all other funds is provided with the State Forms beginning on Page 51 of this report. Total estimated expenditures for all other funds are \$125.39 million, or 34.26% of total operating activity. At this time, the following funds are being utilized and a summary of budgeted revenues and expenditures is provided in Table XI below.

TABLE XI

Fund		REVENUES			EXPENDITURES		
		First Interim	Second Interim	Variance	First Interim	Second Interim	Variance
11.0	Adult Education	\$4,999,902	\$5,026,450	\$26,548	\$4,999,902	\$4,947,088	(\$52,814)
12.0	Child Development	15,032,047	15,254,132	222,085	15,032,047	15,254,132	222,085
13.0	Cafeteria	10,098,778	10,031,182	(67,596)	11,771,853	12,141,062	369,209
14.0	Deferred Maintenance	349,093	349,093	0	101,697	182,465	80,768
15.0	Pupil Transp. Equip.	0	1,131,999	1,131,999	0	1,131,999	1,131,999
20.0	Sp Res.- OPEB	792,124	712,065	(80,059)	920,771	1,011,219	90,448
21.0	Build.- Measures S & G	1,000,000	1,000,000	0	28,437,357	28,438,434	1,077
25.0	Capital Facilities	404,000	804,000	400,000	228,196	227,505	(691)
40.1	Sp. Reserve - Facilities	964,956	1,314,753	349,797	964,956	1,314,753	349,797
40.2	Sp. Reserve-Hoxie	340,596	663,512	322,916	2,100	2,772,265	2,770,165
40.4	Sp. Res-Cap. Equip	350,000	350,000	0	304,210	304,210	0
51.0	Bond Interest/Red.	17,704,255	17,704,255	0	21,966,044	21,966,044	0
63.0	Child Enterprise	355,857	122,307	(233,550)	308,930	122,307	(186,623)
67.1	Self-Ins-H & W	30,272,653	30,842,689	570,036	29,679,198	30,177,659	498,461
67.2	Self-Ins-Liab/Prop	1,258,049	1,372,500	114,451	1,457,982	1,815,689	357,707
67.3	Self-Ins-Work Comp.	3,475,000	3,475,000	0	3,581,390	3,581,667	277
73.0	Foundation Trust	1,000	1,000	0	0	0	0
<b>Totals:</b>		<b>\$87,398,310</b>	<b>\$90,154,937</b>	<b>\$2,756,627</b>	<b>\$119,756,633</b>	<b>\$125,388,498</b>	<b>\$5,631,865</b>

Significant changes from the last reporting period in the other funds income and cost categories are detailed below:

- ◆ **Adult Education Fund** unrestricted local revenue had an increase of \$0.03 million from the last reporting period to cover additional class fees received to date. Unrestricted expenditures were reduced by \$0.05 million mainly for revisions to salaries and benefits for certificated positions, due to lower class participation during school closures.
- ◆ **Child Development Fund** restricted federal revenues and expenditures increased in total by \$0.22 million for the additional one-time funding for the current and carryover funds for the Head Start (\$0.12 million) and Early Head Start (\$0.11 million) programs. These funds were awarded to cover additional equipment for the classrooms, improvement projects and purchase of gates for preschool sites.
- ◆ **Cafeteria Fund** program revenues had a net decrease of \$0.07 million which was comprised of a change in Federal reporting programs from the long-standing National School Lunch Program (NSLP) (-\$1.79 million) to the Child and Adult Care Food Program (CACFP) (+\$2.25 million). Additional Federal income for one-time CARES Act Supplemental Meal Reimbursement Program (+\$0.43 million) and a

reduction in local food sales (-\$0.96 million) due to school closures was also budgeted.

Expenditures increased in total by \$0.37 million mainly for additional food costs (\$0.41 million) being provided to students during school closures, updates to employee benefits (\$0.03 million), supplies and operating cost adjustments (\$0.02 million), which was offset by a (\$0.09) million reduction to indirect costs offsets due to changes in federal reporting mentioned above. Staff is working with nutrition services to confirm the accounting impacts of the federal reporting change and will update budgets once more information is available.

- ◆ **Deferred Maintenance Fund** expenditures had a net increase of \$0.08 million as budgets were adjusted to reflect estimated costs for ceiling installation project for the Transportation department.
- ◆ **Pupil Transportation Equipment Fund** revenues and expenditures were increased by \$1.13 million for the awarded amount received from the California Energy Commission grant to cover the purchase of four (4) new electric buses.
- ◆ **Special Reserve – Post Retirement Benefit Fund** revenues decreased by \$0.08 million for recalculation of interest and updates to the inter-fund transfer for retiree benefits. Expenditures were increased by \$0.09 million to cover the estimated pay-as-you go retiree benefits.
- ◆ **Building Fund** estimated budgeted expenditures decreased slightly to reflect employee benefit recalculations following health benefits open enrollment for Facilities department employees working on Measure G projects. Revenues are budgeted for interest income and remain unchanged but recent drops in rates will necessitate a reduction for the current year.
- ◆ **Capital Facilities Fund** income reflects an increase of \$0.40 million for additional developer fees for new housing developments located throughout our two city boundaries. Expenditures decreased as budgets were adjusted to reflect anticipated spending for lease buildings and portables projects throughout the District.
- ◆ **Special Reserve-Facilities Fund** estimated revenues were increased by \$0.35 million for updates to Community Redevelopment funds, lease/rental anticipated payments, interest income and a contribution from the Special Reserve-Hoxie Fund to cover an increase of \$0.35 million in changes to facility-related project costs such as new portables at Benton and Hutchinson.
- ◆ **Special Reserve-Hoxie Fund** revenues increased in total by \$0.32 million for updates to interest calculations and a reduction to the contribution to the Special Reserve-Facilities Fund. Expenditures were increased by \$2.77 million to cover the final full-debt service payment for the Qualified Zone Academy Bond (QZAB) loan, which closes out the fifteen-year agreement.

- ◆ **Child Care Enterprise Fund** income was reduced by \$0.23 million to reflect anticipated parent fees, local income, and interest for the remainder of the year due to school closures. Budgeted expenditures were decreased in total by \$0.19 million for recalculations of salaries and benefits for existing positions (\$0.13 million) and an additional funding shift to Federal CARES funds (\$0.06 million) due to cover operating losses.
  
- ◆ **Self-Insurance-Health and Welfare Fund** revenues increased in total by \$0.57 million; and \$0.44 million was budgeted for a one-time insurance rebate and \$0.13 million for revised estimates to district premium contributions and employee contributions. Budgeted expenditures were also increased by \$0.50 million for updated premium costs and employee plan coverage modifications from the recent open enrollment.
  
- ◆ **Self-Insurance Liability/Property Fund** income was increased by \$0.11 million to cover annual insurance premiums and budgeted expenditures rose by \$0.36 million to cover updated costs for insurance claims, contracted services, supplies and employee benefit costs.
  
- ◆ **Self-Insurance Workers Compensation Fund** expenditures increased slightly by for updates to employee benefits rates.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund			G	G
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund	G	G	G	G
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund	G	G	G	G
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	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				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 15, 2021 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Manuel Cardoso Telephone: (562) 210-2028  
Title: Fiscal Services Director E-mail: mcardoso@nlmusd.org

**Criteria and Standards Review Summary**

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	165,793,894.00	180,983,488.00	91,855,506.44	179,711,816.00	(1,271,672.00)	-0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,211,110.00	3,161,424.00	1,507,948.98	2,988,126.00	(173,298.00)	-5.5%
4) Other Local Revenue		8600-8799	955,000.00	1,063,619.00	410,948.17	605,619.00	(458,000.00)	-43.1%
5) TOTAL, REVENUES			169,960,004.00	185,208,531.00	93,774,403.59	183,305,561.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	75,995,656.00	76,568,877.00	41,111,591.51	76,286,548.00	282,329.00	0.4%
2) Classified Salaries		2000-2999	26,090,989.00	25,312,950.00	13,519,304.26	24,511,993.00	800,957.00	3.2%
3) Employee Benefits		3000-3999	40,356,917.00	40,382,902.00	19,617,536.16	39,869,917.00	512,985.00	1.3%
4) Books and Supplies		4000-4999	3,115,566.00	3,812,476.00	1,289,992.66	3,508,603.00	303,873.00	8.0%
5) Services and Other Operating Expenditures		5000-5999	10,362,407.00	10,698,952.00	4,766,886.36	10,196,680.00	502,272.00	4.7%
6) Capital Outlay		6000-6999	45,000.00	116,625.00	58,812.12	116,625.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	415,000.00	415,000.00	64,889.03	415,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,790,738.00)	(1,765,425.00)	(704,427.76)	(1,948,757.00)	183,332.00	-10.4%
9) TOTAL, EXPENDITURES			154,590,797.00	155,542,357.00	79,724,584.34	152,956,609.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			15,369,207.00	29,666,174.00	14,049,819.25	30,348,952.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	925,771.00	925,771.00	0.00	1,012,219.00	86,448.00	9.3%
b) Transfers Out		7600-7629	826,167.00	876,167.00	0.00	866,108.00	10,059.00	1.1%
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	(28,669,535.00)	(25,796,979.00)	0.00	(25,389,370.00)	407,609.00	-1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,569,931.00)	(25,747,375.00)	0.00	(25,243,259.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,200,724.00)	3,918,799.00	14,049,819.25	5,105,693.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,849,476.16	37,849,476.16		37,849,476.16	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)			37,849,476.16	37,849,476.16		37,849,476.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,849,476.16	37,849,476.16		37,849,476.16		
2) Ending Balance, June 30 (E + F1e)			24,648,752.16	41,768,275.16		42,955,169.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	125,000.00	125,000.00		125,000.00		
Stores		9712	75,000.00	75,000.00		75,000.00		
Prepaid Items		9713	50,000.00	50,000.00		50,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	596,176.87	2,073,289.87		383,251.87		
Lottery allocation Reserve	1100	9780	596,176.87					
LCAP Supplemental/Concentration MP	0000	9780		1,472,799.00				
Site Donations	0000	9780		54,000.00				
Lottery allocation Reserve	1100	9780		546,490.87				
Lottery allocation Reserve	1100	9780				383,251.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,674,971.00	7,227,612.00		7,217,066.00		
Unassigned/Unappropriated Amount		9790	17,127,604.29	32,217,373.29		35,104,851.29		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	116,440,442.00	138,277,518.00	61,894,092.00	113,904,481.00	(24,373,037.00)	-17.6%
Education Protection Account State Aid - Current Year		8012	20,567,560.00	13,920,078.00	16,157,588.00	31,559,938.00	17,639,860.00	126.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	100,966.00	100,966.00	47,771.31	98,803.00	(2,163.00)	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	4,915.00	4,915.00	2,563.74	2,852.00	(2,063.00)	-42.0%
County & District Taxes								
Secured Roll Taxes		8041	19,026,601.00	19,026,601.00	10,335,189.81	20,008,298.00	981,697.00	5.2%
Unsecured Roll Taxes		8042	277,096.00	277,096.00	122,910.85	302,246.00	25,150.00	9.1%
Prior Years' Taxes		8043	515,771.00	515,771.00	683,185.59	489,479.00	(26,292.00)	-5.1%
Supplemental Taxes		8044	821,628.00	821,628.00	503,445.83	732,586.00	(89,042.00)	-10.8%
Education Revenue Augmentation Fund (ERAF)		8045	5,360,681.00	5,360,681.00	587,922.35	9,315,398.00	3,954,717.00	73.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,678,234.00	2,678,234.00	1,500,116.82	3,297,735.00	619,501.00	23.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	24,215.14	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			165,793,894.00	180,983,488.00	91,859,001.44	179,711,816.00	(1,271,672.00)	-0.7%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(3,495.00)	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			165,793,894.00	180,983,488.00	91,855,506.44	179,711,816.00	(1,271,672.00)	-0.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

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Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	677,124.00	677,124.00	667,065.00	667,065.00	(10,059.00)	-1.5%
Lottery - Unrestricted and Instructional Materials		8560	2,533,986.00	2,484,300.00	840,883.98	2,321,061.00	(163,239.00)	-6.6%
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	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,211,110.00</b>	<b>3,161,424.00</b>	<b>1,507,948.98</b>	<b>2,988,126.00</b>	<b>(173,298.00)</b>	<b>-5.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	60,000.00	60,000.00	101,688.00	60,000.00	0.00	0.0%
Interest		8660	650,000.00	650,000.00	62,273.03	250,000.00	(400,000.00)	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	375.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	225,000.00	333,619.00	246,612.14	275,619.00	(58,000.00)	-17.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			955,000.00	1,063,619.00	410,948.17	605,619.00	(458,000.00)	-43.1%
<b>TOTAL, REVENUES</b>			169,960,004.00	185,208,531.00	93,774,403.59	183,305,561.00	(1,902,970.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	61,999,441.00	61,790,727.00	33,186,314.99	61,755,825.00	34,902.00	0.1%
Certificated Pupil Support Salaries		1200	3,677,219.00	3,892,970.00	2,005,552.07	3,748,897.00	144,073.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	8,669,573.00	8,624,055.00	4,988,300.13	8,625,459.00	(1,404.00)	0.0%
Other Certificated Salaries		1900	1,649,423.00	2,261,125.00	931,424.32	2,156,367.00	104,758.00	4.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>75,995,656.00</b>	<b>76,568,877.00</b>	<b>41,111,591.51</b>	<b>76,286,548.00</b>	<b>282,329.00</b>	<b>0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,780,336.00	1,763,226.00	1,017,540.22	1,803,850.00	(40,624.00)	-2.3%
Classified Support Salaries		2200	11,409,915.00	10,736,907.00	5,542,336.85	9,957,684.00	779,223.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	2,947,513.00	2,824,192.00	1,659,530.75	2,816,211.00	7,981.00	0.3%
Clerical, Technical and Office Salaries		2400	8,537,089.00	8,560,760.00	4,756,134.46	8,506,519.00	54,241.00	0.6%
Other Classified Salaries		2900	1,416,136.00	1,427,865.00	543,761.98	1,427,729.00	136.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>26,090,989.00</b>	<b>25,312,950.00</b>	<b>13,519,304.26</b>	<b>24,511,993.00</b>	<b>800,957.00</b>	<b>3.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,209,393.00	12,284,169.00	6,451,422.41	12,267,732.00	16,437.00	0.1%
PERS		3201-3202	4,776,764.00	4,761,627.00	2,624,641.33	4,650,576.00	111,051.00	2.3%
OASDI/Medicare/Alternative		3301-3302	3,066,650.00	3,065,394.00	1,554,109.22	2,971,173.00	94,221.00	3.1%
Health and Welfare Benefits		3401-3402	17,502,685.00	17,468,684.00	7,522,792.79	17,176,390.00	292,294.00	1.7%
Unemployment Insurance		3501-3502	51,023.00	50,932.00	27,306.63	50,413.00	519.00	1.0%
Workers' Compensation		3601-3602	2,103,094.00	2,076,482.00	1,100,576.76	2,075,590.00	892.00	0.0%
OPEB, Allocated		3701-3702	646,308.00	674,614.00	336,187.02	677,043.00	(2,429.00)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	500.00	1,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>40,356,917.00</b>	<b>40,382,902.00</b>	<b>19,617,536.16</b>	<b>39,869,917.00</b>	<b>512,985.00</b>	<b>1.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	336,400.00	303,905.00	167,284.76	206,639.00	97,266.00	32.0%
Books and Other Reference Materials		4200	1,300.00	4,089.00	3,572.28	4,811.00	(722.00)	-17.7%
Materials and Supplies		4300	2,538,469.00	2,994,656.00	979,225.86	2,895,336.00	99,320.00	3.3%
Noncapitalized Equipment		4400	239,397.00	509,826.00	139,909.76	401,817.00	108,009.00	21.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,115,566.00</b>	<b>3,812,476.00</b>	<b>1,289,992.66</b>	<b>3,508,603.00</b>	<b>303,873.00</b>	<b>8.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Travel and Conferences		5200	206,445.00	243,066.00	55,182.60	241,071.00	1,995.00	0.8%
Dues and Memberships		5300	97,530.00	102,381.00	77,415.40	97,531.00	4,850.00	4.7%
Insurance		5400-5450	1,255,549.00	1,255,549.00	0.00	1,370,000.00	(114,451.00)	-9.1%
Operations and Housekeeping Services		5500	3,777,000.00	3,777,000.00	1,960,167.11	3,777,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	911,510.00	916,250.00	427,331.02	839,125.00	77,125.00	8.4%
Transfers of Direct Costs		5710	(81,671.00)	(77,234.00)	(449.02)	(68,109.00)	(9,125.00)	11.8%
Transfers of Direct Costs - Interfund		5750	(571,996.00)	(542,472.00)	(247,033.40)	(536,249.00)	(6,223.00)	1.1%
Professional/Consulting Services and Operating Expenditures		5800	4,265,623.00	4,521,281.00	2,245,965.12	3,976,580.00	544,701.00	12.0%
Communications		5900	498,417.00	499,131.00	248,307.53	495,731.00	3,400.00	0.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,362,407.00</b>	<b>10,698,952.00</b>	<b>4,766,886.36</b>	<b>10,196,680.00</b>	<b>502,272.00</b>	<b>4.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	45,000.00	45,000.00	0.00	45,000.00	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	71,625.00	58,812.12	71,625.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>45,000.00</b>	<b>116,625.00</b>	<b>58,812.12</b>	<b>116,625.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(40.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	415,000.00	415,000.00	64,929.03	415,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>415,000.00</b>	<b>415,000.00</b>	<b>64,889.03</b>	<b>415,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,146,382.00)	(1,135,401.00)	(445,330.58)	(1,409,201.00)	273,800.00	-24.1%
Transfers of Indirect Costs - Interfund		7350	(644,356.00)	(630,024.00)	(259,097.18)	(539,556.00)	(90,468.00)	14.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,790,738.00)</b>	<b>(1,765,425.00)</b>	<b>(704,427.76)</b>	<b>(1,948,757.00)</b>	<b>183,332.00</b>	<b>-10.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>154,590,797.00</b>	<b>155,542,357.00</b>	<b>79,724,584.34</b>	<b>152,956,609.00</b>	<b>2,585,748.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	925,771.00	925,771.00	0.00	1,012,219.00	86,448.00	9.3%
(a) TOTAL, INTERFUND TRANSFERS IN			925,771.00	925,771.00	0.00	1,012,219.00	86,448.00	9.3%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	50,000.00	100,000.00	0.00	100,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	776,167.00	776,167.00	0.00	766,108.00	10,059.00	1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			826,167.00	876,167.00	0.00	866,108.00	10,059.00	1.1%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(28,669,535.00)	(25,796,979.00)	0.00	(25,389,370.00)	407,609.00	-1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,669,535.00)	(25,796,979.00)	0.00	(25,389,370.00)	407,609.00	-1.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(28,569,931.00)	(25,747,375.00)	0.00	(25,243,259.00)	504,116.00	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,955,380.00	30,846,886.00	19,311,338.27	30,716,416.00	(130,470.00)	-0.4%
3) Other State Revenue		8300-8599	25,261,395.00	29,869,100.00	11,689,238.36	29,886,560.00	17,460.00	0.1%
4) Other Local Revenue		8600-8799	585,457.00	749,295.00	722,787.83	1,139,844.00	390,549.00	52.1%
5) TOTAL, REVENUES			37,802,232.00	61,465,281.00	31,723,364.46	61,742,820.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,640,056.00	19,602,897.00	10,460,112.83	19,665,858.00	(62,961.00)	-0.3%
2) Classified Salaries		2000-2999	11,846,131.00	11,805,949.00	6,041,611.61	11,630,548.00	175,401.00	1.5%
3) Employee Benefits		3000-3999	21,118,408.00	21,086,351.00	6,221,286.27	21,102,881.00	(16,530.00)	-0.1%
4) Books and Supplies		4000-4999	4,593,263.00	20,789,845.00	6,712,712.47	23,651,150.00	(2,861,305.00)	-13.8%
5) Services and Other Operating Expenditures		5000-5999	5,945,644.00	8,605,535.00	2,598,867.49	6,991,787.00	1,613,748.00	18.8%
6) Capital Outlay		6000-6999	230,000.00	38,700.00	781,174.93	857,530.00	(818,830.00)	-2115.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,062,197.00	937,197.00	155,954.91	937,197.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,146,382.00	1,135,401.00	445,330.58	1,409,201.00	(273,800.00)	-24.1%
9) TOTAL, EXPENDITURES			66,582,081.00	84,001,875.00	33,417,051.09	86,246,152.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(28,779,849.00)	(22,536,594.00)	(1,693,686.63)	(24,503,332.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	28,669,535.00	25,796,979.00	0.00	25,389,370.00	(407,609.00)	-1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,169,535.00	25,296,979.00	0.00	24,889,370.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(610,314.00)	2,760,385.00	(1,693,686.63)	386,038.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	890,027.72	890,027.72		890,027.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			890,027.72	890,027.72		890,027.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			890,027.72	890,027.72		890,027.72		
2) Ending Balance, June 30 (E + F1e)			279,713.72	3,650,412.72		1,276,065.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			517,517.80	3,650,412.92		1,276,065.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(237,804.08)	(0.20)		(0.20)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,601,307.00	3,601,307.00	0.00	3,601,307.00	0.00	0.0%
Special Education Discretionary Grants		8182	340,848.00	340,848.00	0.00	340,848.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	422,650.00	422,650.00	0.00	422,650.00	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	4,980,012.00	4,500,042.00	1,997,473.82	4,411,840.00	(88,202.00)	-2.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	700,229.00	539,701.00	575,190.00	559,161.00	19,460.00	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	364,606.00	395,382.00	138,188.40	395,382.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	1,068,683.00	866,924.00	194,797.49	904,759.00	37,835.00	4.4%
Career and Technical Education	3500-3599	8290	192,012.00	192,012.00	0.00	192,012.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	285,033.00	19,988,020.00	16,405,688.56	19,888,457.00	(99,563.00)	-0.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,955,380.00</b>	<b>30,846,886.00</b>	<b>19,311,338.27</b>	<b>30,716,416.00</b>	<b>(130,470.00)</b>	<b>-0.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	8,786,629.00	11,130,941.00	5,682,136.00	11,130,941.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	98,203.00	98,203.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	894,348.00	811,538.00	0.00	737,420.00	(74,118.00)	-9.1%
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	2,205,327.00	2,630,955.00	1,672,477.97	2,630,955.00	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	601,790.00	654,772.00	649,870.43	654,772.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	453,072.00	571,811.00	239,990.87	571,811.00	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	12,320,229.00	14,069,083.00	3,444,763.09	14,062,458.00	(6,625.00)	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>25,261,395.00</b>	<b>29,869,100.00</b>	<b>11,689,238.36</b>	<b>29,886,560.00</b>	<b>17,460.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	11,131.08	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	585,457.00	749,295.00	711,656.75	1,139,844.00	390,549.00	52.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			585,457.00	749,295.00	722,787.83	1,139,844.00	390,549.00	52.1%
<b>TOTAL, REVENUES</b>			37,802,232.00	61,465,281.00	31,723,364.46	61,742,820.00	277,539.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	16,033,462.00	15,160,235.00	7,996,475.49	15,216,142.00	(55,907.00)	-0.4%
Certificated Pupil Support Salaries		1200	2,628,815.00	2,339,651.00	1,271,567.04	2,351,074.00	(11,423.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	824,582.00	925,800.00	524,583.59	894,896.00	30,904.00	3.3%
Other Certificated Salaries		1900	1,153,197.00	1,177,211.00	667,486.71	1,203,746.00	(26,535.00)	-2.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>20,640,056.00</b>	<b>19,602,897.00</b>	<b>10,460,112.83</b>	<b>19,665,858.00</b>	<b>(62,961.00)</b>	<b>-0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	6,714,085.00	6,398,728.00	3,114,689.12	6,456,669.00	(57,941.00)	-0.9%
Classified Support Salaries		2200	3,153,076.00	3,354,892.00	1,926,675.26	3,184,096.00	170,796.00	5.1%
Classified Supervisors' and Administrators' Salaries		2300	788,923.00	786,524.00	398,000.42	745,791.00	40,733.00	5.2%
Clerical, Technical and Office Salaries		2400	1,061,724.00	1,033,149.00	520,835.03	1,014,165.00	18,984.00	1.8%
Other Classified Salaries		2900	128,323.00	232,656.00	81,411.78	229,827.00	2,829.00	1.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,846,131.00</b>	<b>11,805,949.00</b>	<b>6,041,611.61</b>	<b>11,630,548.00</b>	<b>175,401.00</b>	<b>1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,088,275.00	11,908,265.00	1,603,600.06	11,873,271.00	34,994.00	0.3%
PERS		3201-3202	2,124,047.00	2,134,744.00	1,133,554.46	2,109,341.00	25,403.00	1.2%
OASDI/Medicare/Alternative		3301-3302	1,194,619.00	1,182,939.00	586,237.74	1,156,972.00	25,967.00	2.2%
Health and Welfare Benefits		3401-3402	4,909,878.00	5,025,887.00	2,455,063.21	5,126,266.00	(100,379.00)	-2.0%
Unemployment Insurance		3501-3502	15,728.00	15,670.00	8,236.75	15,590.00	80.00	0.5%
Workers' Compensation		3601-3602	601,747.00	625,268.00	332,901.35	628,348.00	(3,080.00)	-0.5%
OPEB, Allocated		3701-3702	184,114.00	193,578.00	101,692.70	193,093.00	485.00	0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,118,408.00</b>	<b>21,086,351.00</b>	<b>6,221,286.27</b>	<b>21,102,881.00</b>	<b>(16,530.00)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	669,348.00	1,240,000.00	829,317.44	972,285.00	267,715.00	21.6%
Books and Other Reference Materials		4200	26,152.00	16,430.00	1,228.74	16,430.00	0.00	0.0%
Materials and Supplies		4300	3,209,240.00	16,916,953.00	4,011,860.68	13,149,034.00	3,767,919.00	22.3%
Noncapitalized Equipment		4400	688,523.00	2,616,462.00	1,870,305.61	9,513,401.00	(6,896,939.00)	-263.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,593,263.00</b>	<b>20,789,845.00</b>	<b>6,712,712.47</b>	<b>23,651,150.00</b>	<b>(2,861,305.00)</b>	<b>-13.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,240,922.00	1,425,645.00	707,752.09	1,479,045.00	(53,400.00)	-3.7%
Travel and Conferences		5200	364,023.00	208,762.00	22,764.31	199,371.00	9,391.00	4.5%
Dues and Memberships		5300	3,175.00	3,175.00	2,950.00	3,175.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,000.00	63,000.00	4,752.84	63,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	195,484.00	211,755.00	54,094.69	204,528.00	7,227.00	3.4%
Transfers of Direct Costs		5710	81,671.00	77,234.00	449.02	68,109.00	9,125.00	11.8%
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	3,979,835.00	5,598,488.00	1,543,083.69	4,515,907.00	1,082,581.00	19.3%
Communications		5900	17,534.00	1,017,476.00	263,020.85	458,652.00	558,824.00	54.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,945,644.00</b>	<b>8,605,535.00</b>	<b>2,598,867.49</b>	<b>6,991,787.00</b>	<b>1,613,748.00</b>	<b>18.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	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	30,000.00	38,700.00	777,047.44	853,403.00	(814,703.00)	-2105.2%
Equipment Replacement		6500	0.00	0.00	4,127.49	4,127.00	(4,127.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>230,000.00</b>	<b>38,700.00</b>	<b>781,174.93</b>	<b>857,530.00</b>	<b>(818,830.00)</b>	<b>-2115.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,062,197.00	937,197.00	155,954.91	937,197.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,062,197.00</b>	<b>937,197.00</b>	<b>155,954.91</b>	<b>937,197.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,146,382.00	1,135,401.00	445,330.58	1,409,201.00	(273,800.00)	-24.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,146,382.00</b>	<b>1,135,401.00</b>	<b>445,330.58</b>	<b>1,409,201.00</b>	<b>(273,800.00)</b>	<b>-24.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>66,582,081.00</b>	<b>84,001,875.00</b>	<b>33,417,051.09</b>	<b>86,246,152.00</b>	<b>(2,244,277.00)</b>	<b>-2.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	250,000.00	0.00	250,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	28,669,535.00	25,796,979.00	0.00	25,389,370.00	(407,609.00)	-1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>28,669,535.00</b>	<b>25,796,979.00</b>	<b>0.00</b>	<b>25,389,370.00</b>	<b>(407,609.00)</b>	<b>-1.6%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>28,169,535.00</b>	<b>25,296,979.00</b>	<b>0.00</b>	<b>24,889,370.00</b>	<b>407,609.00</b>	<b>-1.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	165,793,894.00	180,983,488.00	91,855,506.44	179,711,816.00	(1,271,672.00)	-0.7%
2) Federal Revenue		8100-8299	11,955,380.00	30,846,886.00	19,311,338.27	30,716,416.00	(130,470.00)	-0.4%
3) Other State Revenue		8300-8599	28,472,505.00	33,030,524.00	13,197,187.34	32,874,686.00	(155,838.00)	-0.5%
4) Other Local Revenue		8600-8799	1,540,457.00	1,812,914.00	1,133,736.00	1,745,463.00	(67,451.00)	-3.7%
5) TOTAL, REVENUES			207,762,236.00	246,673,812.00	125,497,768.05	245,048,381.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	96,635,712.00	96,171,774.00	51,571,704.34	95,952,406.00	219,368.00	0.2%
2) Classified Salaries		2000-2999	37,937,120.00	37,118,899.00	19,560,915.87	36,142,541.00	976,358.00	2.6%
3) Employee Benefits		3000-3999	61,475,325.00	61,469,253.00	25,838,822.43	60,972,798.00	496,455.00	0.8%
4) Books and Supplies		4000-4999	7,708,829.00	24,602,321.00	8,002,705.13	27,159,753.00	(2,557,432.00)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	16,308,051.00	19,304,487.00	7,365,753.85	17,188,467.00	2,116,020.00	11.0%
6) Capital Outlay		6000-6999	275,000.00	155,325.00	839,987.05	974,155.00	(818,830.00)	-527.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,477,197.00	1,352,197.00	220,843.94	1,352,197.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(644,356.00)	(630,024.00)	(259,097.18)	(539,556.00)	(90,468.00)	14.4%
9) TOTAL, EXPENDITURES			221,172,878.00	239,544,232.00	113,141,635.43	239,202,761.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,410,642.00)	7,129,580.00	12,356,132.62	5,845,620.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	925,771.00	925,771.00	0.00	1,012,219.00	86,448.00	9.3%
b) Transfers Out		7600-7629	1,326,167.00	1,376,167.00	0.00	1,366,108.00	10,059.00	0.7%
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			(400,396.00)	(450,396.00)	0.00	(353,889.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,811,038.00)	6,679,184.00	12,356,132.62	5,491,731.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,739,503.88	38,739,503.88		38,739,503.88	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)			38,739,503.88	38,739,503.88		38,739,503.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,739,503.88	38,739,503.88		38,739,503.88		
2) Ending Balance, June 30 (E + F1e)			24,928,465.88	45,418,687.88		44,231,234.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	125,000.00	125,000.00		125,000.00		
Stores		9712	75,000.00	75,000.00		75,000.00		
Prepaid Items		9713	50,000.00	50,000.00		50,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			517,517.80	3,650,412.92		1,276,065.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	596,176.87	2,073,289.87		383,251.87		
Lottery allocation Reserve	1100	9780	596,176.87					
LCAP Supplemental/Concentration MP	0000	9780		1,472,799.00				
Site Donations	0000	9780		54,000.00				
Lottery allocation Reserve	1100	9780		546,490.87				
Lottery allocation Reserve	1100	9780				383,251.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,674,971.00	7,227,612.00		7,217,066.00		
Unassigned/Unappropriated Amount		9790	16,889,800.21	32,217,373.09		35,104,851.09		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	116,440,442.00	138,277,518.00	61,894,092.00	113,904,481.00	(24,373,037.00)	-17.6%
Education Protection Account State Aid - Current Year		8012	20,567,560.00	13,920,078.00	16,157,588.00	31,559,938.00	17,639,860.00	126.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	100,966.00	100,966.00	47,771.31	98,803.00	(2,163.00)	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	4,915.00	4,915.00	2,563.74	2,852.00	(2,063.00)	-42.0%
County & District Taxes								
Secured Roll Taxes		8041	19,026,601.00	19,026,601.00	10,335,189.81	20,008,298.00	981,697.00	5.2%
Unsecured Roll Taxes		8042	277,096.00	277,096.00	122,910.85	302,246.00	25,150.00	9.1%
Prior Years' Taxes		8043	515,771.00	515,771.00	683,185.59	489,479.00	(26,292.00)	-5.1%
Supplemental Taxes		8044	821,628.00	821,628.00	503,445.83	732,586.00	(89,042.00)	-10.8%
Education Revenue Augmentation Fund (ERAF)		8045	5,360,681.00	5,360,681.00	587,922.35	9,315,398.00	3,954,717.00	73.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,678,234.00	2,678,234.00	1,500,116.82	3,297,735.00	619,501.00	23.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	24,215.14	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			165,793,894.00	180,983,488.00	91,859,001.44	179,711,816.00	(1,271,672.00)	-0.7%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(3,495.00)	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			165,793,894.00	180,983,488.00	91,855,506.44	179,711,816.00	(1,271,672.00)	-0.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,601,307.00	3,601,307.00	0.00	3,601,307.00	0.00	0.0%
Special Education Discretionary Grants		8182	340,848.00	340,848.00	0.00	340,848.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	422,650.00	422,650.00	0.00	422,650.00	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	4,980,012.00	4,500,042.00	1,997,473.82	4,411,840.00	(88,202.00)	-2.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	700,229.00	539,701.00	575,190.00	559,161.00	19,460.00	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	364,606.00	395,382.00	138,188.40	395,382.00	0.00	0.0%
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	1,068,683.00	866,924.00	194,797.49	904,759.00	37,835.00	4.4%
Career and Technical Education	3500-3599	8290	192,012.00	192,012.00	0.00	192,012.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	285,033.00	19,988,020.00	16,405,688.56	19,888,457.00	(99,563.00)	-0.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,955,380.00</b>	<b>30,846,886.00</b>	<b>19,311,338.27</b>	<b>30,716,416.00</b>	<b>(130,470.00)</b>	<b>-0.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	8,786,629.00	11,130,941.00	5,682,136.00	11,130,941.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	98,203.00	98,203.00	New
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	677,124.00	677,124.00	667,065.00	667,065.00	(10,059.00)	-1.5%
Lottery - Unrestricted and Instructional Materials		8560	3,428,334.00	3,295,838.00	840,883.98	3,058,481.00	(237,357.00)	-7.2%
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	2,205,327.00	2,630,955.00	1,672,477.97	2,630,955.00	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	601,790.00	654,772.00	649,870.43	654,772.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	453,072.00	571,811.00	239,990.87	571,811.00	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	12,320,229.00	14,069,083.00	3,444,763.09	14,062,458.00	(6,625.00)	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>28,472,505.00</b>	<b>33,030,524.00</b>	<b>13,197,187.34</b>	<b>32,874,686.00</b>	<b>(155,838.00)</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	11,131.08	0.00	0.00	0.0%
Leases and Rentals		8650	60,000.00	60,000.00	101,688.00	60,000.00	0.00	0.0%
Interest		8660	650,000.00	650,000.00	62,273.03	250,000.00	(400,000.00)	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	375.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	810,457.00	1,082,914.00	958,268.89	1,415,463.00	332,549.00	30.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,540,457.00</b>	<b>1,812,914.00</b>	<b>1,133,736.00</b>	<b>1,745,463.00</b>	<b>(67,451.00)</b>	<b>-3.7%</b>
<b>TOTAL, REVENUES</b>			<b>207,762,236.00</b>	<b>246,673,812.00</b>	<b>125,497,768.05</b>	<b>245,048,381.00</b>	<b>(1,625,431.00)</b>	<b>-0.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	78,032,903.00	76,950,962.00	41,182,790.48	76,971,967.00	(21,005.00)	0.0%
Certificated Pupil Support Salaries		1200	6,306,034.00	6,232,621.00	3,277,119.11	6,099,971.00	132,650.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,494,155.00	9,549,855.00	5,512,883.72	9,520,355.00	29,500.00	0.3%
Other Certificated Salaries		1900	2,802,620.00	3,438,336.00	1,598,911.03	3,360,113.00	78,223.00	2.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>96,635,712.00</b>	<b>96,171,774.00</b>	<b>51,571,704.34</b>	<b>95,952,406.00</b>	<b>219,368.00</b>	<b>0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,494,421.00	8,161,954.00	4,132,229.34	8,260,519.00	(98,565.00)	-1.2%
Classified Support Salaries		2200	14,562,991.00	14,091,799.00	7,469,012.11	13,141,780.00	950,019.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	3,736,436.00	3,610,716.00	2,057,531.17	3,562,002.00	48,714.00	1.3%
Clerical, Technical and Office Salaries		2400	9,598,813.00	9,593,909.00	5,276,969.49	9,520,684.00	73,225.00	0.8%
Other Classified Salaries		2900	1,544,459.00	1,660,521.00	625,173.76	1,657,556.00	2,965.00	0.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>37,937,120.00</b>	<b>37,118,899.00</b>	<b>19,560,915.87</b>	<b>36,142,541.00</b>	<b>976,358.00</b>	<b>2.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	24,297,668.00	24,192,434.00	8,055,022.47	24,141,003.00	51,431.00	0.2%
PERS		3201-3202	6,900,811.00	6,896,371.00	3,758,195.79	6,759,917.00	136,454.00	2.0%
OASDI/Medicare/Alternative		3301-3302	4,261,269.00	4,248,333.00	2,140,346.96	4,128,145.00	120,188.00	2.8%
Health and Welfare Benefits		3401-3402	22,412,563.00	22,494,571.00	9,977,856.00	22,302,656.00	191,915.00	0.9%
Unemployment Insurance		3501-3502	66,751.00	66,602.00	35,543.38	66,003.00	599.00	0.9%
Workers' Compensation		3601-3602	2,704,841.00	2,701,750.00	1,433,478.11	2,703,938.00	(2,188.00)	-0.1%
OPEB, Allocated		3701-3702	830,422.00	868,192.00	437,879.72	870,136.00	(1,944.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	500.00	1,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>61,475,325.00</b>	<b>61,469,253.00</b>	<b>25,838,822.43</b>	<b>60,972,798.00</b>	<b>496,455.00</b>	<b>0.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,005,748.00	1,543,905.00	996,602.20	1,178,924.00	364,981.00	23.6%
Books and Other Reference Materials		4200	27,452.00	20,519.00	4,801.02	21,241.00	(722.00)	-3.5%
Materials and Supplies		4300	5,747,709.00	19,911,609.00	4,991,086.54	16,044,370.00	3,867,239.00	19.4%
Noncapitalized Equipment		4400	927,920.00	3,126,288.00	2,010,215.37	9,915,218.00	(6,788,930.00)	-217.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,708,829.00</b>	<b>24,602,321.00</b>	<b>8,002,705.13</b>	<b>27,159,753.00</b>	<b>(2,557,432.00)</b>	<b>-10.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,244,922.00	1,429,645.00	707,752.09	1,483,045.00	(53,400.00)	-3.7%
Travel and Conferences		5200	570,468.00	451,828.00	77,946.91	440,442.00	11,386.00	2.5%
Dues and Memberships		5300	100,705.00	105,556.00	80,365.40	100,706.00	4,850.00	4.6%
Insurance		5400-5450	1,255,549.00	1,255,549.00	0.00	1,370,000.00	(114,451.00)	-9.1%
Operations and Housekeeping Services		5500	3,840,000.00	3,840,000.00	1,964,919.95	3,840,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,106,994.00	1,128,005.00	481,425.71	1,043,653.00	84,352.00	7.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(571,996.00)	(542,472.00)	(247,033.40)	(536,249.00)	(6,223.00)	1.1%
Professional/Consulting Services and Operating Expenditures		5800	8,245,458.00	10,119,769.00	3,789,048.81	8,492,487.00	1,627,282.00	16.1%
Communications		5900	515,951.00	1,516,607.00	511,328.38	954,383.00	562,224.00	37.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>16,308,051.00</b>	<b>19,304,487.00</b>	<b>7,365,753.85</b>	<b>17,188,467.00</b>	<b>2,116,020.00</b>	<b>11.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	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	30,000.00	110,325.00	835,859.56	925,028.00	(814,703.00)	-738.5%
Equipment Replacement		6500	0.00	0.00	4,127.49	4,127.00	(4,127.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>275,000.00</b>	<b>155,325.00</b>	<b>839,987.05</b>	<b>974,155.00</b>	<b>(818,830.00)</b>	<b>-527.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(40.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,477,197.00	1,352,197.00	220,883.94	1,352,197.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,477,197.00</b>	<b>1,352,197.00</b>	<b>220,843.94</b>	<b>1,352,197.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(644,356.00)	(630,024.00)	(259,097.18)	(539,556.00)	(90,468.00)	14.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(644,356.00)</b>	<b>(630,024.00)</b>	<b>(259,097.18)</b>	<b>(539,556.00)</b>	<b>(90,468.00)</b>	<b>14.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>221,172,878.00</b>	<b>239,544,232.00</b>	<b>113,141,635.43</b>	<b>239,202,761.00</b>	<b>341,471.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	925,771.00	925,771.00	0.00	1,012,219.00	86,448.00	9.3%
(a) TOTAL, INTERFUND TRANSFERS IN			925,771.00	925,771.00	0.00	1,012,219.00	86,448.00	9.3%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	50,000.00	350,000.00	0.00	350,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,276,167.00	1,026,167.00	0.00	1,016,108.00	10,059.00	1.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,326,167.00	1,376,167.00	0.00	1,366,108.00	10,059.00	0.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(400,396.00)	(450,396.00)	0.00	(353,889.00)	(96,507.00)	-21.4%

<b>Resource</b>	<b>Description</b>	<b>2020-21</b>	
		<b>Projected Year Totals</b>	
3210	Elementary and Secondary School Emergen	300,633.00	
3220	Coronavirus Relief Fund: Learning Loss Mitig	0.18	
6500	Special Education	0.43	
6512	Special Ed: Mental Health Services	0.03	
7311	Classified School Employee Professional De	0.05	
7420	State Learning Loss Mitigation Funds	0.71	
8150	Ongoing & Major Maintenance Account (RM,	826,771.77	
9010	Other Restricted Local	148,659.75	
Total, Restricted Balance		<u>1,276,065.92</u>	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	416,090.00	355,383.00	0.00	355,383.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,061,501.00	4,498,389.00	2,487,774.00	4,498,389.00	0.00	0.0%
4) Other Local Revenue		8600-8799	146,130.00	146,130.00	81,666.29	172,678.00	26,548.00	18.2%
5) TOTAL, REVENUES			4,623,721.00	4,999,902.00	2,569,440.29	5,026,450.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,755,187.00	1,716,235.00	821,482.24	1,627,614.00	88,621.00	5.2%
2) Classified Salaries		2000-2999	796,771.00	756,935.00	429,617.77	751,944.00	4,991.00	0.7%
3) Employee Benefits		3000-3999	1,004,865.00	997,454.00	412,951.79	987,140.00	10,314.00	1.0%
4) Books and Supplies		4000-4999	140,381.00	560,065.00	21,114.17	592,505.00	(32,440.00)	-5.8%
5) Services and Other Operating Expenditures		5000-5999	726,517.00	732,295.00	354,424.86	744,133.00	(11,838.00)	-1.6%
6) Capital Outlay		6000-6999	200,000.00	236,918.00	9,670.40	243,752.00	(6,834.00)	-2.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,623,721.00	4,999,902.00	2,049,261.23	4,947,088.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	520,179.06	79,362.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	520,179.06	79,362.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	149,516.12	149,516.12		149,516.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,516.12	149,516.12		149,516.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,516.12	149,516.12		149,516.12		
2) Ending Balance, June 30 (E + F1e)			149,516.12	149,516.12		228,878.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Reserve for Economic Uncertainties: Adult Edu	0000	9780	149,516.12					
Reserve for Economic Uncertainties: Adult Edu	0000	9780		149,516.12				
Reserve for Economic Uncertainties: Adult Edu	0000	9780				228,878.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	416,090.00	355,383.00	0.00	355,383.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>416,090.00</b>	<b>355,383.00</b>	<b>0.00</b>	<b>355,383.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,834,322.00	4,264,754.00	2,487,774.00	4,264,754.00	0.00	0.0%
All Other State Revenue	All Other	8590	227,179.00	233,635.00	0.00	233,635.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,061,501.00</b>	<b>4,498,389.00</b>	<b>2,487,774.00</b>	<b>4,498,389.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	1.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	136.11	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	136,130.00	136,130.00	81,529.18	162,678.00	26,548.00	19.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>146,130.00</b>	<b>146,130.00</b>	<b>81,666.29</b>	<b>172,678.00</b>	<b>26,548.00</b>	<b>18.2%</b>
<b>TOTAL, REVENUES</b>			<b>4,623,721.00</b>	<b>4,999,902.00</b>	<b>2,569,440.29</b>	<b>5,026,450.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,336,707.00	1,297,755.00	588,945.02	1,225,451.00	72,304.00	5.6%
Certificated Pupil Support Salaries		1200	102,064.00	102,064.00	47,961.22	85,747.00	16,317.00	16.0%
Certificated Supervisors' and Administrators' Salaries		1300	316,416.00	316,416.00	184,576.00	316,416.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,755,187.00</b>	<b>1,716,235.00</b>	<b>821,482.24</b>	<b>1,627,614.00</b>	<b>88,621.00</b>	<b>5.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	56,447.00	41,014.00	20,972.15	39,333.00	1,681.00	4.1%
Classified Support Salaries		2200	252,568.00	253,253.00	142,119.28	250,432.00	2,821.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	98,328.00	98,328.00	57,358.00	98,328.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	367,474.00	362,541.00	207,373.11	362,052.00	489.00	0.1%
Other Classified Salaries		2900	21,954.00	1,799.00	1,795.23	1,799.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>796,771.00</b>	<b>756,935.00</b>	<b>429,617.77</b>	<b>751,944.00</b>	<b>4,991.00</b>	<b>0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	468,417.00	461,530.00	138,793.72	447,214.00	14,316.00	3.1%
PERS		3201-3202	123,691.00	125,656.00	71,629.31	125,267.00	389.00	0.3%
OASDI/Medicare/Alternative		3301-3302	77,305.00	75,431.00	39,666.82	73,371.00	2,060.00	2.7%
Health and Welfare Benefits		3401-3402	271,082.00	269,027.00	129,407.75	277,419.00	(8,392.00)	-3.1%
Unemployment Insurance		3501-3502	1,263.00	1,238.00	625.66	1,194.00	44.00	3.6%
Workers' Compensation		3601-3602	48,323.00	49,406.00	25,145.54	48,065.00	1,341.00	2.7%
OPEB, Allocated		3701-3702	14,784.00	15,166.00	7,682.99	14,610.00	556.00	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,004,865.00</b>	<b>997,454.00</b>	<b>412,951.79</b>	<b>987,140.00</b>	<b>10,314.00</b>	<b>1.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,975.00	6,975.00	0.00	6,975.00	0.00	0.0%
Materials and Supplies		4300	109,272.00	331,165.00	11,195.93	361,612.00	(30,447.00)	-9.2%
Noncapitalized Equipment		4400	24,134.00	221,925.00	9,918.24	223,918.00	(1,993.00)	-0.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>140,381.00</b>	<b>560,065.00</b>	<b>21,114.17</b>	<b>592,505.00</b>	<b>(32,440.00)</b>	<b>-5.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,092.00	1,200.00	0.00	1,200.00	0.00	0.0%
Dues and Memberships		5300	9,985.00	10,415.00	10,165.00	10,415.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	81,036.00	83,036.00	32,398.73	83,036.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,550.00	47,425.00	15,128.66	47,425.00	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	542,091.00	512,567.00	243,915.00	508,344.00	4,223.00	0.8%
Professional/Consulting Services and Operating Expenditures		5800	51,843.00	67,732.00	40,108.08	78,557.00	(10,825.00)	-16.0%
Communications		5900	9,920.00	9,920.00	12,709.39	15,156.00	(5,236.00)	-52.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>726,517.00</b>	<b>732,295.00</b>	<b>354,424.86</b>	<b>744,133.00</b>	<b>(11,838.00)</b>	<b>-1.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	236,918.00	9,670.40	243,752.00	(6,834.00)	-2.9%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>200,000.00</b>	<b>236,918.00</b>	<b>9,670.40</b>	<b>243,752.00</b>	<b>(6,834.00)</b>	<b>-2.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,623,721.00</b>	<b>4,999,902.00</b>	<b>2,049,261.23</b>	<b>4,947,088.00</b>		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,456,186.00	11,534,879.00	5,808,970.00	11,756,964.00	222,085.00	1.9%
3) Other State Revenue		8300-8599	2,129,652.00	3,161,168.00	1,149,711.25	3,161,168.00	0.00	0.0%
4) Other Local Revenue		8600-8799	641,482.00	336,000.00	124,491.70	336,000.00	0.00	0.0%
5) TOTAL, REVENUES			13,227,320.00	15,032,047.00	7,083,172.95	15,254,132.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,399,499.00	4,363,301.00	2,400,924.36	4,406,931.00	(43,630.00)	-1.0%
2) Classified Salaries		2000-2999	3,551,401.00	3,339,508.00	1,699,312.42	3,289,504.00	50,004.00	1.5%
3) Employee Benefits		3000-3999	3,975,445.00	3,807,707.00	1,763,484.07	3,823,831.00	(16,124.00)	-0.4%
4) Books and Supplies		4000-4999	526,930.00	1,370,268.00	536,659.60	1,447,266.00	(76,998.00)	-5.6%
5) Services and Other Operating Expenditures		5000-5999	624,498.00	797,057.00	189,849.89	768,974.00	28,083.00	3.5%
6) Capital Outlay		6000-6999	32,705.00	1,242,753.00	145,751.22	1,403,297.00	(160,544.00)	-12.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,000.00	21,000.00	21,000.00	21,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	95,842.00	90,453.00	41,223.82	93,329.00	(2,876.00)	-3.2%
9) TOTAL, EXPENDITURES			13,227,320.00	15,032,047.00	6,798,205.38	15,254,132.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	284,967.57	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	284,967.57	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	88,158.00	88,158.00		88,158.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,158.00	88,158.00		88,158.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,158.00	88,158.00		88,158.00		
2) Ending Balance, June 30 (E + F1e)			88,158.00	88,158.00		88,158.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			87,722.48	87,722.48		87,722.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			435.52	435.52		435.52		
Reserve for Economic Uncertainties: Child Car	0000	9780	435.52					
Reserve for Economic Uncertainties: Child Car	0000	9780		435.52				
Reserve for Economic Uncertainties: Child Car	0000	9780				435.52		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	10,456,186.00	11,534,879.00	5,808,970.00	11,756,964.00	222,085.00	1.9%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,456,186.00</b>	<b>11,534,879.00</b>	<b>5,808,970.00</b>	<b>11,756,964.00</b>	<b>222,085.00</b>	<b>1.9%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,770,866.00	1,967,629.00	939,773.00	1,967,629.00	0.00	0.0%
All Other State Revenue	All Other	8590	358,786.00	1,193,539.00	209,938.25	1,193,539.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,129,652.00</b>	<b>3,161,168.00</b>	<b>1,149,711.25</b>	<b>3,161,168.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	843.32	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								
Child Development Parent Fees		8673	13,440.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	336,000.00	336,000.00	121,537.00	336,000.00	0.00	0.0%
All Other Fees and Contracts		8689	254,042.00	0.00	1,986.38	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	38,000.00	0.00	125.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>641,482.00</b>	<b>336,000.00</b>	<b>124,491.70</b>	<b>336,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>13,227,320.00</b>	<b>15,032,047.00</b>	<b>7,083,172.95</b>	<b>15,254,132.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,473,048.00	3,435,168.00	1,867,427.11	3,474,962.00	(39,794.00)	-1.2%
Certificated Pupil Support Salaries		1200	66,695.00	67,976.00	38,474.75	67,976.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	505,573.00	505,573.00	295,546.00	509,347.00	(3,774.00)	-0.7%
Other Certificated Salaries		1900	354,183.00	354,584.00	199,476.50	354,646.00	(62.00)	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,399,499.00</b>	<b>4,363,301.00</b>	<b>2,400,924.36</b>	<b>4,406,931.00</b>	<b>(43,630.00)</b>	<b>-1.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,347,516.00	1,342,833.00	665,759.95	1,341,143.00	1,690.00	0.1%
Classified Support Salaries		2200	563,249.00	557,408.00	294,130.78	547,065.00	10,343.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	271,872.00	181,738.00	106,085.75	185,909.00	(4,171.00)	-2.3%
Clerical, Technical and Office Salaries		2400	486,005.00	499,972.00	273,660.20	503,083.00	(3,111.00)	-0.6%
Other Classified Salaries		2900	882,759.00	757,557.00	359,675.74	712,304.00	45,253.00	6.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,551,401.00</b>	<b>3,339,508.00</b>	<b>1,699,312.42</b>	<b>3,289,504.00</b>	<b>50,004.00</b>	<b>1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	902,758.00	907,049.00	312,431.60	902,077.00	4,972.00	0.5%
PERS		3201-3202	804,660.00	737,743.00	398,322.07	744,483.00	(6,740.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	379,203.00	355,071.00	180,620.56	349,551.00	5,520.00	1.6%
Health and Welfare Benefits		3401-3402	1,686,119.00	1,602,403.00	762,222.03	1,620,760.00	(18,357.00)	-1.1%
Unemployment Insurance		3501-3502	3,974.00	3,856.00	2,049.83	3,856.00	0.00	0.0%
Workers' Compensation		3601-3602	152,175.00	154,249.00	82,602.23	155,751.00	(1,502.00)	-1.0%
OPEB, Allocated		3701-3702	46,556.00	47,336.00	25,235.75	47,353.00	(17.00)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,975,445.00</b>	<b>3,807,707.00</b>	<b>1,763,484.07</b>	<b>3,823,831.00</b>	<b>(16,124.00)</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	515,230.00	1,061,172.00	347,356.60	1,069,593.00	(8,421.00)	-0.8%
Noncapitalized Equipment		4400	11,700.00	309,096.00	189,303.00	377,673.00	(68,577.00)	-22.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>526,930.00</b>	<b>1,370,268.00</b>	<b>536,659.60</b>	<b>1,447,266.00</b>	<b>(76,998.00)</b>	<b>-5.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	45,850.00	65,550.00	7,091.32	40,516.00	25,034.00	38.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,180.00	2,180.00	0.00	2,180.00	0.00	0.0%
Operations and Housekeeping Services		5500	121,955.00	121,955.00	55,217.89	115,585.00	6,370.00	5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,608.00	109,260.00	38,737.08	118,026.00	(8,766.00)	-8.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,505.00	21,505.00	21.00	19,505.00	2,000.00	9.3%
Professional/Consulting Services and Operating Expenditures		5800	292,050.00	406,602.00	84,193.01	425,162.00	(18,560.00)	-4.6%
Communications		5900	32,350.00	70,005.00	4,589.59	48,000.00	22,005.00	31.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>624,498.00</b>	<b>797,057.00</b>	<b>189,849.89</b>	<b>768,974.00</b>	<b>28,083.00</b>	<b>3.5%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	7,000.00	352,621.00	122,868.25	519,906.00	(167,285.00)	-47.4%
Buildings and Improvements of Buildings		6200	7,000.00	827,792.00	17,059.47	785,741.00	42,051.00	5.1%
Equipment		6400	18,705.00	62,340.00	5,823.50	97,650.00	(35,310.00)	-56.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>32,705.00</b>	<b>1,242,753.00</b>	<b>145,751.22</b>	<b>1,403,297.00</b>	<b>(160,544.00)</b>	<b>-12.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	21,000.00	21,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>21,000.00</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	95,842.00	90,453.00	41,223.82	93,329.00	(2,876.00)	-3.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>95,842.00</b>	<b>90,453.00</b>	<b>41,223.82</b>	<b>93,329.00</b>	<b>(2,876.00)</b>	<b>-3.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,227,320.00</b>	<b>15,032,047.00</b>	<b>6,798,205.38</b>	<b>15,254,132.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
6130	Child Development: Center-Based Reserve Account	87,722.48
Total, Restricted Balance		<u>87,722.48</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,056,561.00	8,056,561.00	3,300,292.36	8,946,183.00	889,622.00	11.0%
3) Other State Revenue		8300-8599	640,549.00	640,549.00	220,451.95	640,549.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,401,668.00	1,401,668.00	13,250.79	444,450.00	(957,218.00)	-68.3%
5) TOTAL, REVENUES			10,098,778.00	10,098,778.00	3,533,995.10	10,031,182.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,958,043.00	3,784,811.00	2,049,593.53	3,711,661.00	73,150.00	1.9%
3) Employee Benefits		3000-3999	1,895,834.00	1,870,097.00	984,641.23	1,895,702.00	(25,605.00)	-1.4%
4) Books and Supplies		4000-4999	4,959,197.00	4,959,197.00	1,329,999.23	5,374,723.00	(415,526.00)	-8.4%
5) Services and Other Operating Expenditures		5000-5999	473,221.00	488,177.00	118,352.93	448,577.00	39,600.00	8.1%
6) Capital Outlay		6000-6999	160,000.00	130,000.00	122,578.23	264,172.00	(134,172.00)	-103.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	548,514.00	539,571.00	217,873.36	446,227.00	93,344.00	17.3%
9) TOTAL, EXPENDITURES			11,994,809.00	11,771,853.00	4,823,038.51	12,141,062.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,896,031.00)	(1,673,075.00)	(1,289,043.41)	(2,109,880.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,896,031.00)	(1,673,075.00)	(1,289,043.41)	(2,109,880.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,286,424.74	3,286,424.74		3,286,424.74	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)			3,286,424.74	3,286,424.74		3,286,424.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,286,424.74	3,286,424.74		3,286,424.74		
2) Ending Balance, June 30 (E + F1e)			1,390,393.74	1,613,349.74		1,176,544.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	133,834.62	133,834.62		133,834.62		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,256,559.12	1,479,515.12		1,042,710.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	8,056,561.00	8,056,561.00	3,300,292.36	8,946,183.00	889,622.00	11.0%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>8,056,561.00</b>	<b>8,056,561.00</b>	<b>3,300,292.36</b>	<b>8,946,183.00</b>	<b>889,622.00</b>	<b>11.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	640,549.00	640,549.00	220,451.95	640,549.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>640,549.00</b>	<b>640,549.00</b>	<b>220,451.95</b>	<b>640,549.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,292,668.00	1,292,668.00	1,192.00	335,450.00	(957,218.00)	-74.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	3,690.04	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	49,000.00	49,000.00	8,368.75	49,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,401,668.00</b>	<b>1,401,668.00</b>	<b>13,250.79</b>	<b>444,450.00</b>	<b>(957,218.00)</b>	<b>-68.3%</b>
<b>TOTAL, REVENUES</b>			<b>10,098,778.00</b>	<b>10,098,778.00</b>	<b>3,533,995.10</b>	<b>10,031,182.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,206,420.00	3,083,952.00	1,652,269.63	3,010,979.00	72,973.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	455,616.00	457,392.00	266,559.44	457,215.00	177.00	0.0%
Clerical, Technical and Office Salaries		2400	227,367.00	227,367.00	130,765.44	227,367.00	0.00	0.0%
Other Classified Salaries		2900	68,640.00	16,100.00	(0.98)	16,100.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,958,043.00</b>	<b>3,784,811.00</b>	<b>2,049,593.53</b>	<b>3,711,661.00</b>	<b>73,150.00</b>	<b>1.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	646,644.00	634,656.00	361,709.44	636,541.00	(1,885.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	289,707.00	277,011.00	144,359.86	267,099.00	9,912.00	3.6%
Health and Welfare Benefits		3401-3402	858,681.00	858,681.00	423,494.31	892,184.00	(33,503.00)	-3.9%
Unemployment Insurance		3501-3502	1,965.00	1,867.00	1,024.30	1,854.00	13.00	0.7%
Workers' Compensation		3601-3602	75,646.00	74,902.00	41,404.95	75,169.00	(267.00)	-0.4%
OPEB, Allocated		3701-3702	23,191.00	22,980.00	12,648.37	22,855.00	125.00	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,895,834.00</b>	<b>1,870,097.00</b>	<b>984,641.23</b>	<b>1,895,702.00</b>	<b>(25,605.00)</b>	<b>-1.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	337,395.00	337,395.00	100,749.86	502,900.00	(165,505.00)	-49.1%
Noncapitalized Equipment		4400	160,000.00	160,000.00	25,677.19	100,000.00	60,000.00	37.5%
Food		4700	4,461,802.00	4,461,802.00	1,203,572.18	4,771,823.00	(310,021.00)	-6.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,959,197.00</b>	<b>4,959,197.00</b>	<b>1,329,999.23</b>	<b>5,374,723.00</b>	<b>(415,526.00)</b>	<b>-8.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,400.00	5,400.00	1,023.29	5,400.00	0.00	0.0%
Dues and Memberships		5300	2,100.00	4,865.00	4,864.93	4,865.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	83,300.00	88,500.00	39,351.69	83,400.00	5,100.00	5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,300.00	152,300.00	11,235.78	121,800.00	30,500.00	20.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,400.00	7,400.00	2,497.40	7,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	209,216.00	217,892.00	57,841.52	217,892.00	0.00	0.0%
Communications		5900	13,505.00	11,820.00	1,538.32	7,820.00	4,000.00	33.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>473,221.00</b>	<b>488,177.00</b>	<b>118,352.93</b>	<b>448,577.00</b>	<b>39,600.00</b>	<b>8.1%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	134,172.00	(134,172.00)	New
Equipment		6400	30,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	130,000.00	130,000.00	122,578.23	130,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>160,000.00</b>	<b>130,000.00</b>	<b>122,578.23</b>	<b>264,172.00</b>	<b>(134,172.00)</b>	<b>-103.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	548,514.00	539,571.00	217,873.36	446,227.00	93,344.00	17.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>548,514.00</b>	<b>539,571.00</b>	<b>217,873.36</b>	<b>446,227.00</b>	<b>93,344.00</b>	<b>17.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,994,809.00</b>	<b>11,771,853.00</b>	<b>4,823,038.51</b>	<b>12,141,062.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,042,710.12
Total, Restricted Balance		<u>1,042,710.12</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	50.00	0.00	50.00	0.00	0.0%
5) TOTAL, REVENUES			250.00	50.00	0.00	50.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	16,575.00	0.00	28,717.00	(12,142.00)	-73.3%
6) Capital Outlay		6000-6999	550,000.00	85,122.00	30,056.52	153,748.00	(68,626.00)	-80.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			550,000.00	101,697.00	30,056.52	182,465.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(549,750.00)	(101,647.00)	(30,056.52)	(182,415.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	599,043.00	349,043.00	0.00	349,043.00	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			599,043.00	349,043.00	0.00	349,043.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			49,293.00	247,396.00	(30,056.52)	166,628.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			49,293.00	247,396.00		166,628.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			49,293.00	247,396.00		166,628.00		
Deferred Maintenance Projects	0000	9780	49,293.00					
Deferred Maintenance Projects	0000	9780		247,396.00				
Deferred Maintenance Projects	0000	9780				166,628.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	50.00	0.00	50.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			250.00	50.00	0.00	50.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			250.00	50.00	0.00	50.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	16,575.00	0.00	28,717.00	(12,142.00)	-73.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	16,575.00	0.00	28,717.00	(12,142.00)	-73.3%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	550,000.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	85,122.00	30,056.52	153,748.00	(68,626.00)	-80.6%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			550,000.00	85,122.00	30,056.52	153,748.00	(68,626.00)	-80.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			550,000.00	101,697.00	30,056.52	182,465.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	599,043.00	349,043.00	0.00	349,043.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			599,043.00	349,043.00	0.00	349,043.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			599,043.00	349,043.00	0.00	349,043.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,000.00	115,000.00	9,672.37	45,000.00	(70,000.00)	-60.9%
5) TOTAL, REVENUES			115,000.00	115,000.00	9,672.37	45,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			115,000.00	115,000.00	9,672.37	45,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	677,124.00	677,124.00	0.00	667,065.00	(10,059.00)	-1.5%
b) Transfers Out		7600-7629	920,771.00	920,771.00	0.00	1,011,219.00	(90,448.00)	-9.8%
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			(243,647.00)	(243,647.00)	0.00	(344,154.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(128,647.00)	(128,647.00)	9,672.37	(299,154.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,836,818.49	5,836,818.49		5,836,818.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,836,818.49	5,836,818.49		5,836,818.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,836,818.49	5,836,818.49		5,836,818.49		
2) Ending Balance, June 30 (E + F1e)			5,708,171.49	5,708,171.49		5,537,664.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Other-Post Employment Retiree Benefits	0000	9780	5,708,171.49					
Other-Post Employment Retiree Benefits	0000	9780		5,708,171.49				
Other-Post Employment Retiree Benefits	0000	9780				5,537,664.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	115,000.00	115,000.00	9,672.37	45,000.00	(70,000.00)	-60.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			115,000.00	115,000.00	9,672.37	45,000.00	(70,000.00)	-60.9%
<b>TOTAL, REVENUES</b>			115,000.00	115,000.00	9,672.37	45,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	677,124.00	677,124.00	0.00	667,065.00	(10,059.00)	-1.5%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			677,124.00	677,124.00	0.00	667,065.00	(10,059.00)	-1.5%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	920,771.00	920,771.00	0.00	1,011,219.00	(90,448.00)	-9.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			920,771.00	920,771.00	0.00	1,011,219.00	(90,448.00)	-9.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(243,647.00)	(243,647.00)	0.00	(344,154.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,000,000.00	88,357.73	1,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000,000.00	1,000,000.00	88,357.73	1,000,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	307,846.00	308,313.00	179,817.20	308,313.00	0.00	0.0%
3) Employee Benefits		3000-3999	130,661.00	129,044.00	71,414.27	130,121.00	(1,077.00)	-0.8%
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	23,202.57	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	28,000,000.00	28,000,000.00	14,922,234.54	28,000,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,438,507.00	28,437,357.00	15,196,668.58	28,438,434.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,438,507.00)	(27,437,357.00)	(15,108,310.85)	(27,438,434.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,438,507.00)	(27,437,357.00)	(15,108,310.85)	(27,438,434.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,812,648.87	49,812,648.87		49,812,648.87	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)			49,812,648.87	49,812,648.87		49,812,648.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,812,648.87	49,812,648.87		49,812,648.87		
2) Ending Balance, June 30 (E + F1e)			22,374,141.87	22,375,291.87		22,374,214.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	22,374,141.87	22,375,291.87		22,374,214.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		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								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000,000.00	1,000,000.00	88,357.73	1,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000,000.00	1,000,000.00	88,357.73	1,000,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,000,000.00	1,000,000.00	88,357.73	1,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	242,600.00	217,376.00	126,803.04	217,376.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	65,246.00	90,937.00	53,014.16	90,937.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>307,846.00</b>	<b>308,313.00</b>	<b>179,817.20</b>	<b>308,313.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	63,724.00	63,826.00	37,227.26	63,826.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,550.00	23,494.00	12,966.53	23,494.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,538.00	33,510.00	16,413.55	34,587.00	(1,077.00)	-3.2%
Unemployment Insurance		3501-3502	154.00	154.00	89.97	154.00	0.00	0.0%
Workers' Compensation		3601-3602	5,892.00	6,167.00	3,612.79	6,167.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,803.00	1,893.00	1,104.17	1,893.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>130,661.00</b>	<b>129,044.00</b>	<b>71,414.27</b>	<b>130,121.00</b>	<b>(1,077.00)</b>	<b>-0.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	23,202.57	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>23,202.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000,000.00	10,000,000.00	4,054,125.90	10,000,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,000,000.00	18,000,000.00	10,851,088.64	18,000,000.00	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	17,020.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>28,000,000.00</b>	<b>28,000,000.00</b>	<b>14,922,234.54</b>	<b>28,000,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>28,438,507.00</b>	<b>28,437,357.00</b>	<b>15,196,668.58</b>	<b>28,438,434.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	22,374,214.87
Total, Restricted Balance		<u>22,374,214.87</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,100.00	404,000.00	746,925.36	804,000.00	400,000.00	99.0%
5) TOTAL, REVENUES			100,100.00	404,000.00	746,925.36	804,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,100.00	200,579.00	102,099.56	200,579.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	27,617.00	20,110.84	26,926.00	691.00	2.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,100.00	228,196.00	122,210.40	227,505.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	175,804.00	624,714.96	576,495.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	175,804.00	624,714.96	576,495.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	5,649.59	5,649.59		5,649.59	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,649.59	5,649.59		5,649.59		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,649.59	5,649.59		5,649.59		
2) Ending Balance, June 30 (E + F1e)			5,649.59	181,453.59		582,144.59		
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			5,649.59	181,453.59		582,144.59		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	4,000.00	88.32	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	100,000.00	400,000.00	746,837.04	800,000.00	400,000.00	100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100,100.00</b>	<b>404,000.00</b>	<b>746,925.36</b>	<b>804,000.00</b>	<b>400,000.00</b>	<b>99.0%</b>
<b>TOTAL, REVENUES</b>			<b>100,100.00</b>	<b>404,000.00</b>	<b>746,925.36</b>	<b>804,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,100.00	187,068.00	100,770.00	187,068.00	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	5,000.00	13,511.00	1,329.56	13,511.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			100,100.00	200,579.00	102,099.56	200,579.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	27,617.00	20,110.84	26,926.00	691.00	2.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>27,617.00</b>	<b>20,110.84</b>	<b>26,926.00</b>	<b>691.00</b>	<b>2.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>100,100.00</b>	<b>228,196.00</b>	<b>122,210.40</b>	<b>227,505.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	582,144.59
Total, Restricted Balance		<u>582,144.59</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,311,267.00	1,305,552.00	1,514,882.84	1,978,265.00	672,713.00	51.5%
5) TOTAL, REVENUES			1,311,267.00	1,305,552.00	1,514,882.84	1,978,265.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	110,117.00	312,855.00	182,298.98	312,855.00	0.00	0.0%
3) Employee Benefits		3000-3999	44,621.00	131,605.00	73,098.24	134,546.00	(2,941.00)	-2.2%
4) Books and Supplies		4000-4999	50,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,100.00	21,700.00	(578.00)	37,850.00	(16,150.00)	-74.4%
6) Capital Outlay		6000-6999	760,000.00	795,106.00	290,072.71	1,125,812.00	(330,706.00)	-41.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	2,770,164.90	2,770,165.00	(2,770,165.00)	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			981,838.00	1,271,266.00	3,315,056.83	4,391,228.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			329,429.00	34,286.00	(1,800,173.99)	(2,412,963.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	350,000.00	0.00	350,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			379,429.00	384,286.00	(1,800,173.99)	(2,062,963.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,946,537.73	8,946,537.73		8,946,537.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,946,537.73	8,946,537.73		8,946,537.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,946,537.73	8,946,537.73		8,946,537.73		
2) Ending Balance, June 30 (E + F1e)			9,325,966.73	9,330,823.73		6,883,574.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,325,966.73	9,330,823.73		6,883,574.73		
Capital Improvement/Facilities Projects	0000	9780	9,325,966.73					
Capital Improvement/Facilities Projects	0000	9780		9,330,823.73				
Capital Improvement/Facilities Projects	0000	9780				6,883,574.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	100,000.00	100,000.00	845,413.18	845,413.00	745,413.00	745.4%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,041,117.00	1,050,452.00	617,024.33	1,045,001.00	(5,451.00)	-0.5%
Interest		8660	170,150.00	155,100.00	52,445.33	87,851.00	(67,249.00)	-43.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,311,267.00	1,305,552.00	1,514,882.84	1,978,265.00	672,713.00	51.5%
<b>TOTAL, REVENUES</b>			1,311,267.00	1,305,552.00	1,514,882.84	1,978,265.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	52,013.00	185,188.00	108,025.96	185,188.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	58,104.00	127,667.00	74,273.02	127,667.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			110,117.00	312,855.00	182,298.98	312,855.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,793.00	64,766.00	37,740.53	64,766.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,424.00	23,840.00	13,060.28	23,840.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,596.00	34,665.00	17,424.24	37,606.00	(2,941.00)	-8.5%
Unemployment Insurance		3501-3502	55.00	156.00	91.18	156.00	0.00	0.0%
Workers' Compensation		3601-3602	2,108.00	6,258.00	3,662.58	6,258.00	0.00	0.0%
OPEB, Allocated		3701-3702	645.00	1,920.00	1,119.43	1,920.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			44,621.00	131,605.00	73,098.24	134,546.00	(2,941.00)	-2.2%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			50,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,100.00	21,700.00	(578.00)	37,850.00	(16,150.00)	-74.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			17,100.00	21,700.00	(578.00)	37,850.00	(16,150.00)	-74.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	135,000.00	178,809.00	17,050.82	98,133.00	80,676.00	45.1%
Buildings and Improvements of Buildings		6200	590,000.00	312,087.00	242,346.03	692,793.00	(380,706.00)	-122.0%
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	35,000.00	106,550.00	30,675.86	137,226.00	(30,676.00)	-28.8%
Equipment Replacement		6500	0.00	197,660.00	0.00	197,660.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>760,000.00</b>	<b>795,106.00</b>	<b>290,072.71</b>	<b>1,125,812.00</b>	<b>(330,706.00)</b>	<b>-41.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	2,770,164.90	2,770,165.00	(2,770,165.00)	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>2,770,164.90</b>	<b>2,770,165.00</b>	<b>(2,770,165.00)</b>	<b>New</b>
<b>TOTAL EXPENDITURES</b>			<b>981,838.00</b>	<b>1,271,266.00</b>	<b>3,315,056.83</b>	<b>4,391,228.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	50,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			50,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			50,000.00	350,000.00	0.00	350,000.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,784,695.00	17,704,255.00	0.00	17,704,255.00	0.00	0.0%
5) TOTAL, REVENUES			15,784,695.00	17,704,255.00	0.00	17,704,255.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,306,326.00	21,966,044.00	0.00	21,966,044.00	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			21,306,326.00	21,966,044.00	0.00	21,966,044.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,521,631.00)	(4,261,789.00)	0.00	(4,261,789.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,521,631.00)	(4,261,789.00)	0.00	(4,261,789.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,722,911.00	23,722,911.00		23,722,911.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,722,911.00	23,722,911.00		23,722,911.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,722,911.00	23,722,911.00		23,722,911.00		
2) Ending Balance, June 30 (E + F1e)			18,201,280.00	19,461,122.00		19,461,122.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	18,201,280.00	19,461,122.00		19,461,122.00		
Restricted for Bond Financing	0000	9780	18,201,280.00					
Restricted for Bond Financing	0000	9780		19,461,122.00				
Restricted for Bond Financing	0000	9780				19,461,122.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,756,306.00	16,767,597.00	0.00	16,767,597.00	0.00	0.0%
Unsecured Roll		8612	397,535.00	452,466.00	0.00	452,466.00	0.00	0.0%
Prior Years' Taxes		8613	292,259.00	143,972.00	0.00	143,972.00	0.00	0.0%
Supplemental Taxes		8614	265,281.00	259,486.00	0.00	259,486.00	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	73,314.00	80,734.00	0.00	80,734.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,784,695.00	17,704,255.00	0.00	17,704,255.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			15,784,695.00	17,704,255.00	0.00	17,704,255.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	15,826,259.00	12,073,559.00	0.00	12,073,559.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	5,480,067.00	9,892,485.00	0.00	9,892,485.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			21,306,326.00	21,966,044.00	0.00	21,966,044.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			21,306,326.00	21,966,044.00	0.00	21,966,044.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	807.00	807.00	0.00	807.00	0.00	0.0%
4) Other Local Revenue		8600-8799	627,833.00	355,050.00	56,063.63	121,500.00	(233,550.00)	-65.8%
5) TOTAL, REVENUES			628,640.00	355,857.00	56,063.63	122,307.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	408,240.00	196,112.00	91,808.22	79,195.00	116,917.00	59.6%
3) Employee Benefits		3000-3999	207,020.00	98,438.00	40,185.66	37,603.00	60,835.00	61.8%
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	8,380.00	9,380.00	2,582.43	4,509.00	4,871.00	51.9%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			623,640.00	303,930.00	134,576.31	121,307.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	51,927.00	(78,512.68)	1,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000.00	5,000.00	0.00	1,000.00	4,000.00	80.0%
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			(5,000.00)	(5,000.00)	0.00	(1,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	46,927.00	(78,512.68)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	46,927.00		0.00		
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	46,927.00		0.00		
c) Unrestricted Net Position			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	807.00	807.00	0.00	807.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			807.00	807.00	0.00	807.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	50.00	1,077.36	1,500.00	1,450.00	2900.0%
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								
All Other Fees and Contracts		8689	617,333.00	350,000.00	36,385.90	60,000.00	(290,000.00)	-82.9%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	5,000.00	18,600.37	60,000.00	55,000.00	1100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			627,833.00	355,050.00	56,063.63	121,500.00	(233,550.00)	-65.8%
<b>TOTAL, REVENUES</b>			628,640.00	355,857.00	56,063.63	122,307.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified 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	106,200.00	53,100.00	26,550.00	8,850.00	44,250.00	83.3%
Clerical, Technical and Office Salaries		2400	15,504.00	8,193.00	4,579.40	7,725.00	468.00	5.7%
Other Classified Salaries		2900	286,536.00	134,819.00	60,678.82	62,620.00	72,199.00	53.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>408,240.00</b>	<b>196,112.00</b>	<b>91,808.22</b>	<b>79,195.00</b>	<b>116,917.00</b>	<b>59.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	807.00	807.00	0.00	807.00	0.00	0.0%
PERS		3201-3202	75,329.00	33,450.00	16,528.15	14,267.00	19,183.00	57.3%
OASDI/Medicare/Alternative		3301-3302	31,103.00	14,457.00	6,614.86	5,579.00	8,878.00	61.4%
Health and Welfare Benefits		3401-3402	89,370.00	44,499.00	14,589.12	15,118.00	29,381.00	66.0%
Unemployment Insurance		3501-3502	206.00	98.00	45.86	32.00	66.00	67.3%
Workers' Compensation		3601-3602	7,814.00	3,923.00	1,843.00	1,307.00	2,616.00	66.7%
OPEB, Allocated		3701-3702	2,391.00	1,204.00	564.67	493.00	711.00	59.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>207,020.00</b>	<b>98,438.00</b>	<b>40,185.66</b>	<b>37,603.00</b>	<b>60,835.00</b>	<b>61.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,780.00	5,780.00	2,573.69	4,500.00	1,280.00	22.1%
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	3,600.00	3,600.00	8.74	9.00	3,591.00	99.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>8,380.00</b>	<b>9,380.00</b>	<b>2,582.43</b>	<b>4,509.00</b>	<b>4,871.00</b>	<b>51.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			623,640.00	303,930.00	134,576.31	121,307.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out								
		7619	5,000.00	5,000.00	0.00	1,000.00	4,000.00	80.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			5,000.00	5,000.00	0.00	1,000.00	4,000.00	80.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(5,000.00)	(5,000.00)	0.00	(1,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,005,702.00	35,005,702.00	16,368,654.50	35,690,189.00	684,487.00	2.0%
5) TOTAL, REVENUES			35,005,702.00	35,005,702.00	16,368,654.50	35,690,189.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	167,256.00	167,252.00	97,560.59	167,252.00	0.00	0.0%
3) Employee Benefits		3000-3999	69,282.00	69,432.00	37,410.48	69,951.00	(519.00)	-0.7%
4) Books and Supplies		4000-4999	17,000.00	17,000.00	0.00	18,752.00	(1,752.00)	-10.3%
5) Services and Other Operating Expenses		5000-5999	34,464,886.00	34,464,886.00	14,484,368.65	35,319,060.00	(854,174.00)	-2.5%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			34,718,424.00	34,718,570.00	14,619,339.72	35,575,015.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			287,278.00	287,132.00	1,749,314.78	115,174.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			287,278.00	287,132.00	1,749,314.78	115,174.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	16,038,366.33	16,038,366.33		16,038,366.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,038,366.33	16,038,366.33		16,038,366.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,038,366.33	16,038,366.33		16,038,366.33		
2) Ending Net Position, June 30 (E + F1e)			16,325,644.33	16,325,498.33		16,153,540.33		
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			16,325,644.33	16,325,498.33		16,153,540.33		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	497,500.00	497,500.00	48,867.78	497,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	33,252,653.00	33,252,653.00	15,879,502.72	33,382,405.00	129,752.00	0.4%
All Other Fees and Contracts		8689	1,255,549.00	1,255,549.00	0.00	1,370,000.00	114,451.00	9.1%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	440,284.00	440,284.00	440,284.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			35,005,702.00	35,005,702.00	16,368,654.50	35,690,189.00	684,487.00	2.0%
<b>TOTAL, REVENUES</b>			35,005,702.00	35,005,702.00	16,368,654.50	35,690,189.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	123,687.00	123,687.00	72,150.75	123,687.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,569.00	43,565.00	25,409.84	43,565.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>167,256.00</b>	<b>167,252.00</b>	<b>97,560.59</b>	<b>167,252.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	34,622.00	34,625.00	20,198.60	34,625.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,795.00	12,750.00	5,985.11	12,750.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,601.00	17,601.00	8,618.84	18,120.00	(519.00)	-2.9%
Unemployment Insurance		3501-3502	84.00	84.00	48.81	84.00	0.00	0.0%
Workers' Compensation		3601-3602	3,201.00	3,345.00	1,960.06	3,345.00	0.00	0.0%
OPEB, Allocated		3701-3702	979.00	1,027.00	599.06	1,027.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>69,282.00</b>	<b>69,432.00</b>	<b>37,410.48</b>	<b>69,951.00</b>	<b>(519.00)</b>	<b>-0.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,000.00	17,000.00	0.00	18,752.00	(1,752.00)	-10.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,000.00</b>	<b>17,000.00</b>	<b>0.00</b>	<b>18,752.00</b>	<b>(1,752.00)</b>	<b>-10.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,516,688.00	1,516,688.00	1,611,751.00	1,879,557.00	(362,869.00)	-23.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	600.00	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,946,198.00	32,946,198.00	12,872,017.65	33,437,503.00	(491,305.00)	-1.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>34,464,886.00</b>	<b>34,464,886.00</b>	<b>14,484,368.65</b>	<b>35,319,060.00</b>	<b>(854,174.00)</b>	<b>-2.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
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%
<b>TOTAL, EXPENSES</b>			<b>34,718,424.00</b>	<b>34,718,570.00</b>	<b>14,619,339.72</b>	<b>35,575,015.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	400.70	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	400.70	1,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	(250.00)	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	(250.00)	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	1,000.00	650.70	1,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,000.00	1,000.00	650.70	1,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	241,503.90	241,503.90		241,503.90	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)			241,503.90	241,503.90		241,503.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			241,503.90	241,503.90		241,503.90		
2) Ending Net Position, June 30 (E + F1e)			242,503.90	242,503.90		242,503.90		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	242,503.90	242,503.90		242,503.90		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	400.70	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	1,000.00	400.70	1,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,000.00	1,000.00	400.70	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	(250.00)	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	(250.00)	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	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, EXPENSES			0.00	0.00	(250.00)	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	242,503.90
Total, Restricted Net Position		<u>242,503.90</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,241.58	16,241.58	16,327.38	16,327.38	85.80	1%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	16,241.58	16,241.58	16,327.38	16,327.38	85.80	1%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	12.61	12.61	12.71	12.71	0.10	1%
b. Special Education-Special Day Class	11.68	11.68	4.75	4.75	(6.93)	-59%
c. Special Education-NPS/LCI	1.19	1.19	0.55	0.55	(0.64)	-54%
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	3.01	3.01	2.09	2.09	(0.92)	-31%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	28.49	28.49	20.10	20.10	(8.39)	-29%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	16,270.07	16,270.07	16,347.48	16,347.48	77.41	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
<b>A. BEGINNING CASH</b>										
	January		26,210,743.00	34,888,951.00	29,865,178.00	45,923,356.00	41,848,008.00	37,594,028.00	50,694,985.00	48,561,549.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		(2,137,037.00)	13,390,509.00	18,206,918.00	10,128,124.00	10,128,124.00	18,206,918.00	10,128,124.00	5,307,663.00
Property Taxes	8020-8079		222,172.00	409,136.00	57,657.00	0.00	362,897.00	9,017,632.00	3,256,372.00	1,333,454.00
Miscellaneous Funds	8080-8099		0.00	(3,495.00)	0.00	0.00	0.00	0.00	481,456.00	0.00
Federal Revenue	8100-8299		0.00	0.00	16,120,343.00	951,682.00	54,334.00	1,578,334.00	606,646.00	314.00
Other State Revenue	8300-8599		516,558.00	997,583.00	4,224,628.00	1,698,487.00	1,674,972.00	1,770,688.00	2,314,271.00	405,664.00
Other Local Revenue	8600-8799		2,123.00	12,648.00	386,143.00	146,407.00	238,958.00	46,284.00	301,172.00	195,788.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			<b>(1,396,184.00)</b>	<b>14,806,381.00</b>	<b>38,995,689.00</b>	<b>12,924,700.00</b>	<b>12,459,285.00</b>	<b>30,619,856.00</b>	<b>17,088,041.00</b>	<b>7,242,883.00</b>
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		939,853.00	8,391,420.00	8,602,180.00	8,396,654.00	8,412,859.00	8,403,272.00	8,425,465.00	8,478,945.00
Classified Salaries	2000-2999		1,692,044.00	2,240,934.00	3,069,138.00	3,140,550.00	3,140,808.00	3,079,066.00	3,198,377.00	3,148,699.00
Employee Benefits	3000-3999		712,624.00	4,015,993.00	4,248,563.00	4,246,627.00	3,989,292.00	4,270,293.00	4,355,430.00	4,346,263.00
Books and Supplies	4000-4999		53,680.00	1,117,190.00	2,229,293.00	664,819.00	663,146.00	1,267,695.00	2,006,882.00	3,114,500.00
Services	5000-5999		294,727.00	1,030,692.00	1,614,628.00	1,424,201.00	1,157,868.00	804,655.00	1,038,983.00	1,214,411.00
Capital Outlay	6000-6599		0.00	0.00	6,625.00	0.00	0.00	45,911.00	787,451.00	5,512.00
Other Outgo	7000-7499		103,418.00	(117,471.00)	20,443.00	(161,408.00)	66,069.00	(3,313.00)	54,010.00	58,986.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			<b>3,796,346.00</b>	<b>16,678,758.00</b>	<b>19,790,870.00</b>	<b>17,711,443.00</b>	<b>17,430,042.00</b>	<b>17,867,579.00</b>	<b>19,866,598.00</b>	<b>20,367,316.00</b>
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	125,000.00	(96,455.00)	0.00	(144,357.00)	(78,809.00)	(78,524.00)	(147,468.00)	2,657.00	383,997.00
Accounts Receivable	9200-9299	26,531,686.00	15,457,227.00	2,307,668.00	750,573.00	1,057,187.00	925,754.00	(41,696.00)	(117,192.00)	753,179.00
Due From Other Funds	9310	615,826.00	0.00	615,826.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	56,881.00	7,495.00	10,221.00	(9,736.00)	(8,470.00)	11,997.00	(6,126.00)	(11,436.00)	8,877.00
Prepaid Expenditures	9330	132,017.00	0.00	132,015.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>27,461,410.00</b>	<b>15,368,267.00</b>	<b>3,065,730.00</b>	<b>596,480.00</b>	<b>969,908.00</b>	<b>859,227.00</b>	<b>(195,290.00)</b>	<b>(125,971.00)</b>	<b>1,146,053.00</b>
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	13,383,947.00	1,497,529.00	6,217,126.00	2,194,418.00	258,513.00	133,132.00	(240,737.00)	(780,410.00)	864,588.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	9,318.00	(18,635.00)	9,318.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	1,548,703.00	0.00	0.00	1,548,703.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>14,932,650.00</b>	<b>1,497,529.00</b>	<b>6,217,126.00</b>	<b>3,743,121.00</b>	<b>258,513.00</b>	<b>142,450.00</b>	<b>(259,372.00)</b>	<b>(771,092.00)</b>	<b>864,588.00</b>
<u>Nonoperating</u>										
Suspense Clearing	9910							284,598.00		
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>12,528,760.00</b>	<b>13,870,738.00</b>	<b>(3,151,396.00)</b>	<b>(3,146,641.00)</b>	<b>711,395.00</b>	<b>716,777.00</b>	<b>348,680.00</b>	<b>645,121.00</b>	<b>281,465.00</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>8,678,208.00</b>	<b>(5,023,773.00)</b>	<b>16,058,178.00</b>	<b>(4,075,348.00)</b>	<b>(4,253,980.00)</b>	<b>13,100,957.00</b>	<b>(2,133,436.00)</b>	<b>(12,842,968.00)</b>
<b>F. ENDING CASH (A + E)</b>			<b>34,888,951.00</b>	<b>29,865,178.00</b>	<b>45,923,356.00</b>	<b>41,848,008.00</b>	<b>37,594,028.00</b>	<b>50,694,985.00</b>	<b>48,561,549.00</b>	<b>35,718,581.00</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
January									
<b>A. BEGINNING CASH</b>		35,718,581.00	26,583,373.00	22,762,676.00	10,282,322.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 9,733,897.00	11,292,900.00	11,292,900.00	7,701,175.00	22,084,204.00		145,464,419.00	145,464,419.00
Property Taxes		8020-8079 173,703.00	6,983,016.00	5,009,016.00	7,422,342.00	0.00		34,247,397.00	34,247,397.00
Miscellaneous Funds		8080-8099 0.00	0.00	0.00	(477,961.00)	0.00		0.00	0.00
Federal Revenue		8100-8299 2,787,547.00	88,408.00	260,119.00	2,613,820.00	5,654,869.00		30,716,416.00	30,716,416.00
Other State Revenue		8300-8599 1,157,839.00	1,810,267.00	1,336,979.00	9,962,454.00	5,004,296.00		32,874,686.00	32,874,686.00
Other Local Revenue		8600-8799 56,931.00	12,472.00	77,817.00	(50,568.00)	319,288.00		1,745,463.00	1,745,463.00
Interfund Transfers In		8910-8929 0.00	0.00	0.00	1,012,219.00	0.00		1,012,219.00	1,012,219.00
All Other Financing Sources		8930-8979 0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL RECEIPTS</b>		13,909,917.00	20,187,063.00	17,976,831.00	28,183,481.00	33,062,657.00	0.00	246,060,600.00	246,060,600.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		1000-1999 8,898,835.00	8,828,526.00	8,876,645.00	8,928,845.00	368,907.00		95,952,406.00	95,952,406.00
Classified Salaries		2000-2999 3,205,843.00	3,231,143.00	3,122,716.00	3,210,822.00	662,401.00		36,142,541.00	36,142,541.00
Employee Benefits		3000-3999 4,642,227.00	4,824,598.00	12,988,760.00	8,155,957.00	176,171.00		60,972,798.00	60,972,798.00
Books and Supplies		4000-4999 4,201,750.00	4,518,230.00	3,287,372.00	2,988,094.00	1,047,102.00		27,159,753.00	27,159,753.00
Services		5000-5999 1,828,669.00	1,553,653.00	1,462,554.00	2,232,597.00	1,530,829.00		17,188,467.00	17,188,467.00
Capital Outlay		6000-6599 (10,911.00)	12,733.00	10,556.00	23,488.00	92,790.00		974,155.00	974,155.00
Other Outgo		7000-7499 22,051.00	58,594.00	3,154.00	29,379.00	678,729.00		812,641.00	812,641.00
Interfund Transfers Out		7600-7629 0.00	0.00	0.00	1,366,108.00	0.00		1,366,108.00	1,366,108.00
All Other Financing Uses		7630-7699 0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		22,788,464.00	23,027,477.00	29,751,757.00	26,935,290.00	4,556,929.00	0.00	240,568,869.00	240,568,869.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199 65,109.00	(40,660.00)	(40,660.00)	47,049.00	128,121.00	0.00	0.00	
Accounts Receivable		9200-9299 540,597.00	111,954.00	(5,884.00)	5,500,000.00	(33,062,656.00)		(5,823,289.00)	
Due From Other Funds		9310 0.00	0.00	0.00	(745,934.00)	0.00		(130,108.00)	
Stores		9320 3,819.00	4,185.00	(398.00)	(40,200.00)	0.00		(29,772.00)	
Prepaid Expenditures		9330 0.00	0.00	0.00	(62,000.00)	0.00		70,015.00	
Other Current Assets		9340 0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources		9490 0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUBTOTAL</b>		609,525.00	75,479.00	(46,942.00)	4,698,915.00	(32,934,535.00)	0.00	(5,913,154.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599 581,588.00	1,055,762.00	658,486.00	(500,000.00)	(4,546,383.00)		7,393,612.00	
Due To Other Funds		9610 0.00	0.00	0.00	0.00	0.00		1.00	
Current Loans		9640 0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues		9650 0.00	0.00	0.00	0.00	0.00		1,548,703.00	
Deferred Inflows of Resources		9690 0.00	0.00	0.00	0.00	(1,528,215.00)		(1,528,215.00)	
<b>SUBTOTAL</b>		581,588.00	1,055,762.00	658,486.00	(500,000.00)	(6,074,598.00)	0.00	7,414,101.00	
<u>Nonoperating</u>									
Suspense Clearing		9910 (284,598.00)						0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		(256,661.00)	(980,283.00)	(705,428.00)	5,198,915.00	(26,859,937.00)	0.00	(13,327,255.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(9,135,208.00)	(3,820,697.00)	(12,480,354.00)	6,447,106.00	1,645,791.00	0.00	(7,835,524.00)	5,491,731.00
<b>F. ENDING CASH (A + E)</b>		26,583,373.00	22,762,676.00	10,282,322.00	16,729,428.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								18,375,219.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH			16,729,428.00	29,708,986.00	21,165,789.00	27,221,292.00	33,088,745.00	35,057,755.00	49,547,971.00	48,136,210.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		6,763,548.00	6,763,548.00	20,063,763.00	12,174,386.00	12,174,386.00	20,063,763.00	12,174,386.00	5,721,962.00	
Property Taxes	8020-8079		222,172.00	409,136.00	57,657.00	0.00	362,897.00	9,017,632.00	3,256,372.00	1,333,454.00	
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Revenue	8100-8299		767.00	84,406.00	2,365,016.00	337,955.00	168,812.00	253,549.00	844,720.00	84,406.00	
Other State Revenue	8300-8599		250,440.00	1,565,250.00	1,726,828.00	1,565,250.00	1,413,778.00	1,726,828.00	1,100,728.00	626,100.00	
Other Local Revenue	8600-8799		3,517.00	150,717.00	200,953.00	100,473.00	217,698.00	55,274.00	368,408.00	150,717.00	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			7,240,444.00	8,973,057.00	24,414,217.00	14,178,064.00	14,337,571.00	31,117,046.00	17,744,614.00	7,916,639.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		973,535.00	8,385,896.00	8,597,953.00	8,491,924.00	8,520,841.00	8,434,091.00	8,472,646.00	8,491,924.00	
Classified Salaries	2000-2999		1,800,338.00	2,517,454.00	3,268,539.00	3,317,605.00	3,344,025.00	3,272,313.00	3,325,153.00	3,355,347.00	
Employee Benefits	3000-3999		740,688.00	4,336,507.00	4,551,749.00	4,545,419.00	4,418,805.00	4,602,395.00	4,596,064.00	4,596,064.00	
Books and Supplies	4000-4999		114,936.00	688,502.00	1,398,196.00	895,164.00	838,758.00	532,297.00	921,402.00	920,393.00	
Services	5000-5999		291,807.00	1,227,046.00	1,736,074.00	1,639,451.00	1,200,973.00	823,842.00	1,117,183.00	1,052,768.00	
Capital Outlay	6000-6599		0.00	800.00	423.00	13,837.00	13,377.00	2,493.00	52,759.00	51,637.00	
Other Outgo	7000-7499		57,597.00	(87,139.00)	(43,048.00)	(144,050.00)	112,850.00	(26,755.00)	28,467.00	55,197.00	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			3,978,901.00	17,069,066.00	19,509,886.00	18,759,350.00	18,449,629.00	17,640,676.00	18,513,674.00	18,523,330.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199	125,000.00	(48,228.00)	(79,866.00)	(107,351.00)	108,808.00	(69,728.00)	(74,154.00)	(63,929.00)	125,329.00	
Accounts Receivable	9200-9299	32,354,975.00	12,312,377.00	565,379.00	1,323,900.00	10,953,376.00	5,801,588.00	(24,927.00)	(1,048,888.00)	268,467.00	
Due From Other Funds	9310	745,934.00		745,934.00							
Stores	9320	40,200.00	14,309.00	39,784.00	(7,328.00)	(8,901.00)	2,907.00	(4,273.00)	(10,530.00)	30,583.00	
Prepaid Expenditures	9330	108,457.00		108,457.00							
Other Current Assets	9340	0.00									
Deferred Outflows of Resources	9490	0.00									
SUBTOTAL			33,374,566.00	12,278,458.00	1,379,688.00	1,209,221.00	11,053,283.00	5,734,767.00	(103,354.00)	(1,123,347.00)	424,379.00
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599	5,990,334.00	2,560,443.00	3,355,091.00	58,049.00	604,544.00	(346,301.00)	(1,117,200.00)	(480,646.00)	160,706.00	
Due To Other Funds	9610	0.00									
Current Loans	9640	0.00									
Unearned Revenues	9650	0.00									
Deferred Inflows of Resources	9690	1,528,215.00		(1,528,215.00)							
SUBTOTAL			7,518,549.00	2,560,443.00	1,826,876.00	58,049.00	604,544.00	(346,301.00)	(1,117,200.00)	(480,646.00)	160,706.00
<u>Nonoperating</u>											
Suspense Clearing	9910										
TOTAL BALANCE SHEET ITEMS			25,856,017.00	9,718,015.00	(447,188.00)	1,151,172.00	10,448,739.00	6,081,068.00	1,013,846.00	(642,701.00)	263,673.00
E. NET INCREASE/DECREASE (B - C + D)			12,979,558.00	(8,543,197.00)	6,055,503.00	5,867,453.00	1,969,010.00	14,490,216.00	(1,411,761.00)	(10,343,018.00)	
F. ENDING CASH (A + E)			29,708,986.00	21,165,789.00	27,221,292.00	33,088,745.00	35,057,755.00	49,547,971.00	48,136,210.00	37,793,192.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
January									
A. BEGINNING CASH		37,793,192.00	23,700,035.00	23,469,112.00	16,419,039.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 2,522,367.00	12,174,387.00	12,174,387.00	330,977.00	28,609,809.00		151,711,669.00	151,711,669.00
Property Taxes		8020-8079 173,703.00	6,983,016.00	5,009,016.00	7,422,342.00	0.00		34,247,397.00	34,247,397.00
Miscellaneous Funds		8080-8099 0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue		8100-8299 760,314.00	253,549.00	337,955.00	1,435,891.00	4,066,551.00		10,993,891.00	10,993,891.00
Other State Revenue		8300-8599 1,726,828.00	1,413,778.00	1,565,250.00	13,309,680.00	3,314,267.00		31,305,005.00	31,305,005.00
Other Local Revenue		8600-8799 50,236.00	16,746.00	184,207.00	0.00	246,517.00		1,745,463.00	1,745,463.00
Interfund Transfers In		8910-8929 0.00	0.00	0.00	1,012,219.00	0.00		1,012,219.00	1,012,219.00
All Other Financing Sources		8930-8979 0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		5,233,448.00	20,841,476.00	19,270,815.00	23,511,109.00	36,237,144.00	0.00	231,015,644.00	231,015,644.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 8,925,678.00	9,943,695.00	8,356,979.00	8,424,452.00	369,993.00		96,389,607.00	96,389,607.00
Classified Salaries		2000-2999 3,381,768.00	3,317,605.00	3,580,541.00	2,589,166.00	673,087.00		37,742,941.00	37,742,941.00
Employee Benefits		3000-3999 4,678,363.00	4,722,677.00	12,590,715.00	8,765,886.00	161,336.00		63,306,668.00	63,306,668.00
Books and Supplies		4000-4999 898,192.00	711,712.00	515,036.00	819,584.00	837,209.00		10,091,381.00	10,091,381.00
Services		5000-5999 1,190,237.00	1,065,037.00	793,168.00	1,686,996.00	1,512,458.00		15,337,040.00	15,337,040.00
Capital Outlay		6000-6599 (2,760.00)	4,720.00	3,680.00	22,815.00	29,882.00		193,663.00	193,663.00
Other Outgo		7000-7499 51,865.00	23,263.00	46,585.00	14,076.00	723,733.00		812,641.00	812,641.00
Interfund Transfers Out		7600-7629 0.00	0.00	0.00	1,366,108.00	0.00		1,366,108.00	1,366,108.00
All Other Financing Uses		7630-7699 0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		19,123,343.00	19,788,709.00	25,886,704.00	23,689,083.00	4,307,698.00	0.00	225,240,049.00	225,240,049.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199 130,816.00	35,048.00	(30,714.00)	148,146.00	(74,177.00)		0.00	
Accounts Receivable		9200-9299 (1,019,836.00)	(6,405.00)	131,193.00	2,500,000.00	(36,237,144.00)		(4,480,920.00)	
Due From Other Funds		9310			(575,000.00)			170,934.00	
Stores		9320 (10,154.00)	15,813.00	(7,185.00)	(148,802.00)			(93,777.00)	
Prepaid Expenditures		9330						108,457.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL		(899,174.00)	44,456.00	93,294.00	1,924,344.00	(36,311,321.00)	0.00	(4,295,306.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599 (695,912.00)	1,328,146.00	527,478.00	(1,500,000.00)	(4,307,653.00)		146,745.00	
Due To Other Funds		9610						0.00	
Current Loans		9640						0.00	
Unearned Revenues		9650						0.00	
Deferred Inflows of Resources		9690			1,700,000.00			171,785.00	
SUBTOTAL		(695,912.00)	1,328,146.00	527,478.00	200,000.00	(4,307,653.00)	0.00	318,530.00	
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS		(203,262.00)	(1,283,690.00)	(434,184.00)	1,724,344.00	(32,003,668.00)	0.00	(4,613,836.00)	
E. NET INCREASE/DECREASE (B - C + D)		(14,093,157.00)	(230,923.00)	(7,050,073.00)	1,546,370.00	(74,222.00)	0.00	1,161,759.00	5,775,595.00
F. ENDING CASH (A + E)		23,700,035.00	23,469,112.00	16,419,039.00	17,965,409.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								17,891,187.00	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	179,711,816.00	3.48%	185,959,066.00	-6.15%	174,529,648.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,988,126.00	0.00%	2,988,126.00	-2.22%	2,921,676.00
4. Other Local Revenues	8600-8799	605,619.00	0.00%	605,619.00	-9.22%	549,753.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,012,219.00	0.00%	1,012,219.00	0.00%	1,012,219.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(25,389,370.00)	2.75%	(26,087,850.00)	0.42%	(26,196,534.00)
6. Total (Sum lines A1 thru A5c)		158,928,410.00	3.49%	164,477,180.00	-7.09%	152,816,762.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				76,286,548.00		77,141,201.00
b. Step & Column Adjustment				740,341.00		746,264.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				114,312.00		(576,034.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	76,286,548.00	1.12%	77,141,201.00	0.22%	77,311,431.00
2. Classified Salaries						
a. Base Salaries				24,511,993.00		26,502,554.00
b. Step & Column Adjustment				123,896.00		124,392.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,866,665.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,511,993.00	8.12%	26,502,554.00	0.47%	26,626,946.00
3. Employee Benefits	3000-3999	39,869,917.00	6.58%	42,494,745.00	7.41%	45,644,193.00
4. Books and Supplies	4000-4999	3,508,603.00	10.81%	3,888,008.00	0.00%	3,888,008.00
5. Services and Other Operating Expenditures	5000-5999	10,196,680.00	0.01%	10,197,358.00	3.23%	10,526,328.00
6. Capital Outlay	6000-6999	116,625.00	0.00%	116,625.00	0.00%	116,625.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	415,000.00	0.00%	415,000.00	0.00%	415,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,948,757.00)	-15.53%	(1,646,135.00)	0.00%	(1,646,135.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	866,108.00	0.00%	866,108.00	0.00%	866,108.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(815,711.00)		(3,655,684.00)
11. Total (Sum lines B1 thru B10)		153,822,717.00	3.47%	159,159,753.00	0.59%	160,092,820.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		5,105,693.00		5,317,427.00		(7,276,058.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		37,849,476.16		42,955,169.16		48,272,596.16
2. Ending Fund Balance (Sum lines C and D1)		42,955,169.16		48,272,596.16		40,996,538.16
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	383,251.87		383,251.87		383,251.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,217,066.00		6,757,201.00		6,790,997.00
2. Unassigned/Unappropriated	9790	35,104,851.29		40,882,143.29		33,572,289.29
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,955,169.16		48,272,596.16		40,996,538.16

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,217,066.00		6,757,201.00		6,790,997.00
c. Unassigned/Unappropriated	9790	35,104,851.29		40,882,143.29		33,572,289.29
(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)						
		42,321,917.29		47,639,344.29		40,363,286.29
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Assumptions are provided after FORM MYP						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	30,716,416.00	-64.21%	10,993,891.00	0.00%	10,993,891.00
3. Other State Revenues	8300-8599	29,886,560.00	-5.25%	28,316,879.00	0.00%	28,316,879.00
4. Other Local Revenues	8600-8799	1,139,844.00	0.00%	1,139,844.00	0.00%	1,139,844.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	25,389,370.00	2.75%	26,087,850.00	0.42%	26,196,534.00
6. Total (Sum lines A1 thru A5c)		87,132,190.00	-23.64%	66,538,464.00	0.16%	66,647,148.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,665,858.00		19,646,635.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(19,223.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,665,858.00	-0.10%	19,646,635.00	0.00%	19,646,635.00
2. Classified Salaries						
a. Base Salaries				11,630,548.00		11,396,320.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(234,228.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,630,548.00	-2.01%	11,396,320.00	0.00%	11,396,320.00
3. Employee Benefits	3000-3999	21,102,881.00	-0.14%	21,073,472.00	0.92%	21,266,915.00
4. Books and Supplies	4000-4999	23,651,150.00	-73.77%	6,203,373.00	0.00%	6,203,373.00
5. Services and Other Operating Expenditures	5000-5999	6,991,787.00	-26.49%	5,139,682.00	0.00%	5,139,682.00
6. Capital Outlay	6000-6999	857,530.00	-91.02%	77,038.00	0.00%	77,038.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	937,197.00	0.00%	937,197.00	0.00%	937,197.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,409,201.00	-21.47%	1,106,579.00	0.00%	1,106,579.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		86,746,152.00	-23.82%	66,080,296.00	0.29%	66,273,739.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		386,038.00		458,168.00		373,409.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		890,027.72		1,276,065.72		1,734,233.72
2. Ending Fund Balance (Sum lines C and D1)		1,276,065.72		1,734,233.72		2,107,642.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,276,065.92		1,734,233.72		2,107,642.72
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.20)		0.00		0.00
f. Total Components of Ending Fund Balance		1,276,065.72		1,734,233.72		2,107,642.72
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Assumptions are provided after FORM MYP						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	179,711,816.00	3.48%	185,959,066.00	-6.15%	174,529,648.00
2. Federal Revenues	8100-8299	30,716,416.00	-64.21%	10,993,891.00	0.00%	10,993,891.00
3. Other State Revenues	8300-8599	32,874,686.00	-4.77%	31,305,005.00	-0.21%	31,238,555.00
4. Other Local Revenues	8600-8799	1,745,463.00	0.00%	1,745,463.00	-3.20%	1,689,597.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,012,219.00	0.00%	1,012,219.00	0.00%	1,012,219.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		246,060,600.00	-6.11%	231,015,644.00	-5.00%	219,463,910.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				95,952,406.00		96,787,836.00
b. Step & Column Adjustment				740,341.00		746,264.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				95,089.00		(576,034.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,952,406.00	0.87%	96,787,836.00	0.18%	96,958,066.00
2. Classified Salaries						
a. Base Salaries				36,142,541.00		37,898,874.00
b. Step & Column Adjustment				123,896.00		124,392.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,632,437.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,142,541.00	4.86%	37,898,874.00	0.33%	38,023,266.00
3. Employee Benefits	3000-3999	60,972,798.00	4.26%	63,568,217.00	5.26%	66,911,108.00
4. Books and Supplies	4000-4999	27,159,753.00	-62.84%	10,091,381.00	0.00%	10,091,381.00
5. Services and Other Operating Expenditures	5000-5999	17,188,467.00	-10.77%	15,337,040.00	2.14%	15,666,010.00
6. Capital Outlay	6000-6999	974,155.00	-80.12%	193,663.00	0.00%	193,663.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,352,197.00	0.00%	1,352,197.00	0.00%	1,352,197.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(539,556.00)	0.00%	(539,556.00)	0.00%	(539,556.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,366,108.00	0.00%	1,366,108.00	0.00%	1,366,108.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(815,711.00)		(3,655,684.00)
11. Total (Sum lines B1 thru B10)		240,568,869.00	-6.37%	225,240,049.00	0.50%	226,366,559.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		5,491,731.00		5,775,595.00		(6,902,649.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		38,739,503.88		44,231,234.88		50,006,829.88
2. Ending Fund Balance (Sum lines C and D1)		44,231,234.88		50,006,829.88		43,104,180.88
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740	1,276,065.92		1,734,233.72		2,107,642.72
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	383,251.87		383,251.87		383,251.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,217,066.00		6,757,201.00		6,790,997.00
2. Unassigned/Unappropriated	9790	35,104,851.09		40,882,143.29		33,572,289.29
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		44,231,234.88		50,006,829.88		43,104,180.88

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,217,066.00		6,757,201.00		6,790,997.00
c. Unassigned/Unappropriated	9790	35,104,851.29		40,882,143.29		33,572,289.29
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.20)		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)		42,321,917.09		47,639,344.29		40,363,286.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.59%		21.15%		17.83%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
N/A SELPA was dissolved in 2015						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		16,327.38		16,327.38		15,175.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		240,568,869.00		225,240,049.00		226,366,559.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		240,568,869.00		225,240,049.00		226,366,559.00
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)		7,217,066.07		6,757,201.47		6,790,996.77
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,217,066.07		6,757,201.47		6,790,996.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Norwalk - La Mirada USD**  
**Multi-year Financial Projections**  
**(Unrestricted Changes)**

**Assumptions for 2021-22**

The **2021-2022** projections are the same as **2020-2021** with the following significant changes:

<b><u>Revenue Changes:</u></b>	<b><u>Amount</u></b>
Cost-of-Living Adjustment for LCFF ( <b>3.84%</b> )	\$6,900,934
Growth Funding/UPP Changes (Declining Enrollment)_Hold-harmless	(\$653,684)
Deficit Factor/Augmentation (-10.0%)	\$0
Special Education ADA Transfers	\$0
Net Change in Local Control Funding	\$6,247,250
Contribution To: Growth Funding (Declining Enrollment)	\$0
Interest Income (Declining Rates)	\$0
Supplemental Hourly Programs 0.00% COLA)	\$0
Incremental Lottery Income (ADA Decline & Rate Changes)	\$0
Suspension of Class Size Reduction (Reversion of Penalties- <i>Extended</i> )	\$0
Contribution To: Special Education program costs	(\$698,480)
<b><u>One-Time Revenues (Included in 2020-21)</u></b>	\$0
<b><u>Other Revenues</u></b>	\$0
<b>Total Anticipated Change in Revenues</b>	<b>\$5,548,770</b>

<b><u>Expenditure Changes:</u></b>	<b><u>Amount</u></b>
<b><u>Employee Salaries &amp; Benefits</u></b>	
Step, Scale and Longevity Cost	\$997,789
Projected Cost Savings from Attrition (10 Retirements)	(\$250,000)
Reduction in Staff due to Enrollment Decline (7)	(\$469,000)
Negotiations: TANLA On-going H&W Contribution (\$1.0mil)	\$463,100
Negotiations: CSEA On-going H&W Contribution (\$1.0mil)	\$226,483
Increase in PERS Contribution Rates (from 20.70% to 23.00%)	\$974,560
Decrease in STRS Contribution Rates (from 16.15% to 16.00%)	(\$38,650)
Re-opening costs (one-time COVID savings from operations)	\$3,565,760
<b><u>Discretionary Spending (Supplies/Other Services/Equipment)</u></b>	
Elections	(\$230,000)
Increase in Utilities & Fuel	\$50,378
Liability Insurance	\$45,000
Re-opening costs (one-time COVID savings from operations)	\$799,004
<b><u>Other Reductions/Adjustments</u></b>	
Budget Contingency Plan	\$0
School Consolidation Savings	(\$1,656,948)
LCAP Supplemental & Concentration Grant Proportionality	\$841,237
<b><u>One-Time Expenditure Changes in 2020-21 (Remove from 2021-22)</u></b>	
Indirect from Carryover	\$18,323
<b>Total Anticipated Changes in Expenditures</b>	<b>\$5,337,036</b>

**Norwalk - La Mirada USD**  
**Multi-year Financial Projections**  
**(Unrestricted Changes)**

**Assumptions for 2022-23**

The **2022-2023** projections are the same as **2021-2022** with the following significant changes:

<b><u>Revenue Changes:</u></b>	<b><u>Amount</u></b>
Cost-of-Living Adjustment for LCFE (1.28%)	\$2,380,276
Growth Funding/UPP Changes (Declining Enrollment 1,172)	(\$13,809,694)
Deficit Factor/Augmentation (-10.0%)	\$0
Special Education ADA Transfers	\$0
Net Change in Local Control Funding	(\$11,429,418)
Contribution To: Growth Funding (Declining Enrollment 411)	\$0
Interest Income (Declining Rates)	(\$55,866)
Supplemental Hourly Programs 0.00% COLA)	\$0
Incremental Lottery Income (ADA Decline & Rate Changes)	(\$66,450)
Suspension of Class Size Reduction (Reversion of Penalties- <i>Extended</i> )	\$0
Contribution To: Special Education program costs	(\$108,684)
<b><u>One-Time Revenues (Included in 2021-22)</u></b>	

**Other Revenues**

**Total Anticipated Change in Revenues**

**(\$11,660,418)**

<b><u>Expenditure Changes:</u></b>	<b><u>Amount</u></b>
<b><u>Employee Salaries &amp; Benefits</u></b>	
Step, Scale and Longevity Cost	\$1,005,276
Projected Cost Savings from Attrition (10 Retirements)	(\$250,000)
Reduction in Staff due to Enrollment Decline (7)	(\$469,000)
Negotiations: TANLA On-going H&W Contribution (\$1.0mil)	\$463,100
Negotiations: CSEA On-going H&W Contribution (\$1.0mil)	\$226,483
Increase in PERS Contribution Rates (from 23.000% to 26.300%)	\$839,800
Increase in STRS Contribution Rates (from 16.00% to 18.00%)	\$1,628,411
<b><u>Discretionary Spending (Supplies/Other Services/Equipment)</u></b>	
Elections	\$230,000
Increase in Utilities & Fuel	\$53,970
Liability Insurance	\$45,000
<b><u>Other Reductions/Adjustments</u></b>	
LCAP Supplemental & Concentration Grant Proportionality	(\$2,839,973)
<b><u>One-Time Expenditure Changes in 2021-22 (Remove from 2022-23)</u></b>	

**Total Anticipated Changes in Expenditures**

**\$933,067**

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	240,568,869.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	30,677,169.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	193,663.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,366,108.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	251.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,560,022.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,109,880.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				210,441,558.00

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>	
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		16,347.48	
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,873.03	
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		215,740,872.61	13,195.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		215,740,872.61	13,195.47
B. Required effort (Line A.2 times 90%)		194,166,785.35	11,875.92
C. Current year expenditures (Line I.E and Line II.B)		210,441,558.00	12,873.03
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(536,249.00)	0.00	(539,556.00)				
Other Sources/Uses Detail					1,012,219.00	1,366,108.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	508,344.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,505.00	0.00	93,329.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,400.00	0.00	446,227.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					349,043.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					667,065.00	1,011,219.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					350,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,000.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>536,249.00</b>	<b>(536,249.00)</b>	<b>539,556.00</b>	<b>(539,556.00)</b>	<b>2,378,327.00</b>	<b>2,378,327.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)	District Regular	16,327.38	16,327.38	
	Charter School	0.00	0.00	
	<b>Total ADA</b>	<b>16,327.38</b>	<b>16,327.38</b>	<b>0.0%</b>
1st Subsequent Year (2021-22)	District Regular	15,612.00	15,612.00	
	Charter School			
	<b>Total ADA</b>	<b>15,612.00</b>	<b>15,612.00</b>	<b>0.0%</b>
2nd Subsequent Year (2022-23)	District Regular	15,155.00	15,155.00	
	Charter School			
	<b>Total ADA</b>	<b>15,155.00</b>	<b>15,155.00</b>	<b>0.0%</b>

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	16,187	16,209		
Charter School				
<b>Total Enrollment</b>	<b>16,187</b>	<b>16,209</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	15,751	15,754		
Charter School				
<b>Total Enrollment</b>	<b>15,751</b>	<b>15,754</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	15,327	15,311		
Charter School				
<b>Total Enrollment</b>	<b>15,327</b>	<b>15,311</b>	<b>-0.1%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	17,144	17,890	
Charter School			
<b>Total ADA/Enrollment</b>	<b>17,144</b>	<b>17,890</b>	<b>95.8%</b>
Second Prior Year (2018-19)			
District Regular	16,720	17,387	
Charter School			
<b>Total ADA/Enrollment</b>	<b>16,720</b>	<b>17,387</b>	<b>96.2%</b>
First Prior Year (2019-20)			
District Regular	16,331	16,928	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>16,331</b>	<b>16,928</b>	<b>96.5%</b>
Historical Average Ratio:			96.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.7%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	16,327	16,209		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>16,327</b>	<b>16,209</b>	<b>100.7%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	15,155	15,754		
Charter School				
<b>Total ADA/Enrollment</b>	<b>15,155</b>	<b>15,754</b>	<b>96.2%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	14,789	15,311		
Charter School				
<b>Total ADA/Enrollment</b>	<b>14,789</b>	<b>15,311</b>	<b>96.6%</b>	<b>Met</b>

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

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

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

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

2020-21: The ADA figure is higher due to the ADA hold-harmless provision

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	180,983,488.00	179,711,816.00	-0.7%	Met
1st Subsequent Year (2021-22)	181,841,126.00	185,959,066.00	2.3%	Not Met
2nd Subsequent Year (2022-23)	169,884,292.00	174,529,648.00	2.7%	Not Met

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

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

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

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

2021-22 & 2022-23: COLA changes from 0.00% to 3.84% resulted in net increase of over \$4.0 million to LCFF

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	140,063,888.79	155,080,495.47	90.3%
Second Prior Year (2018-19)	146,827,984.19	161,597,757.94	90.9%
First Prior Year (2019-20)	147,296,130.70	158,114,177.82	93.2%
Historical Average Ratio:			91.5%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.5% to 94.5%</b>	<b>88.5% to 94.5%</b>	<b>88.5% to 94.5%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	140,668,458.00	152,956,609.00	92.0%	Met
1st Subsequent Year (2021-22)	146,138,500.00	158,293,645.00	92.3%	Met
2nd Subsequent Year (2022-23)	149,582,570.00	159,226,712.00	93.9%	Met

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

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

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

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

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	30,846,886.00	30,716,416.00	-0.4%	No
1st Subsequent Year (2021-22)	11,143,899.00	10,993,891.00	-1.3%	No
2nd Subsequent Year (2022-23)	11,143,899.00	10,993,891.00	-1.3%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	33,030,524.00	32,874,686.00	-0.5%	No
1st Subsequent Year (2021-22)	31,460,843.00	31,305,005.00	-0.5%	No
2nd Subsequent Year (2022-23)	31,333,343.00	31,238,555.00	-0.3%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	1,812,914.00	1,745,463.00	-3.7%	No
1st Subsequent Year (2021-22)	1,812,914.00	1,745,463.00	-3.7%	No
2nd Subsequent Year (2022-23)	1,757,048.00	1,689,597.00	-3.8%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	24,602,321.00	27,159,753.00	10.4%	Yes
1st Subsequent Year (2021-22)	10,444,713.00	10,091,381.00	-3.4%	No
2nd Subsequent Year (2022-23)	10,444,713.00	10,091,381.00	-3.4%	No

Explanation:  
(required if Yes)

2020-21: Budget includes an additional \$3.49 million in one-time federal CARES Act funds previously budgeted. Additionally, budgets have been updated for one-time savings netting \$0.33 million and line item shifts to other operating expenditures netting \$0.61 million.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	19,304,487.00	17,188,467.00	-11.0%	Yes
1st Subsequent Year (2021-22)	15,799,735.00	15,337,040.00	-2.9%	No
2nd Subsequent Year (2022-23)	16,098,705.00	15,666,010.00	-2.7%	No

Explanation:  
(required if Yes)

2020-21: Current budget includes: A shift of \$1.74 million in one-time state and federal covid relief to books and supplies; one-time savings totaling \$0.68 million in other contracted services; other line-item shifts and revised allocations for various programs netting a \$0.31 million decrease.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	65,690,324.00	65,336,565.00	-0.5%	Met
1st Subsequent Year (2021-22)	44,417,656.00	44,044,359.00	-0.8%	Met
2nd Subsequent Year (2022-23)	44,234,290.00	43,922,043.00	-0.7%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	43,906,808.00	44,348,220.00	1.0%	Met
1st Subsequent Year (2021-22)	26,244,448.00	25,428,421.00	-3.1%	Met
2nd Subsequent Year (2022-23)	26,543,418.00	25,757,391.00	-3.0%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,962,852.00	6,717,398.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		6,416,972.00	

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

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

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

A revision to the contribution was entered to exclude the STRS on-behalf portion and to include additional one-time federal and state CARES funds received. A revision will be made at the next reporting period for projected carryover funds, which will bring the contribution up to the required 3% calculation

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.6%	21.2%	17.8%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>5.9%</b>	<b>7.1%</b>	<b>5.9%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	5,105,693.00	153,822,717.00	N/A	Met
1st Subsequent Year (2021-22)	5,317,427.00	159,159,753.00	N/A	Met
2nd Subsequent Year (2022-23)	(7,276,058.00)	160,092,820.00	4.5%	Met

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

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

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

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

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	44,231,234.88	Met
1st Subsequent Year (2021-22)	50,006,829.88	Met
2nd Subsequent Year (2022-23)	43,104,180.88	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	16,729,428.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	16,327	16,327	15,175
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): N/A SELPA was dissolved in 2015

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	240,568,869.00	225,240,049.00	226,366,559.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	240,568,869.00	225,240,049.00	226,366,559.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,217,066.07	6,757,201.47	6,790,996.77
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>7,217,066.07</b>	<b>6,757,201.47</b>	<b>6,790,996.77</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,217,066.00	6,757,201.00	6,790,997.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	35,104,851.29	40,882,143.29	33,572,289.29
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)	(0.20)	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)	42,321,917.09	47,639,344.29	40,363,286.29
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.59%	21.15%	17.83%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,217,066.07</b>	<b>6,757,201.47</b>	<b>6,790,996.77</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(25,796,979.00)	(25,389,370.00)	-1.6%	(407,609.00)	Met
1st Subsequent Year (2021-22)	(26,175,907.00)	(26,087,850.00)	-0.3%	(88,057.00)	Met
2nd Subsequent Year (2022-23)	(26,284,591.00)	(26,196,534.00)	-0.3%	(88,057.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	925,771.00	1,012,219.00	9.3%	86,448.00	Not Met
1st Subsequent Year (2021-22)	925,771.00	1,012,219.00	9.3%	86,448.00	Not Met
2nd Subsequent Year (2022-23)	925,771.00	1,012,219.00	9.3%	86,448.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	1,376,167.00	1,366,108.00	-0.7%	(10,059.00)	Met
1st Subsequent Year (2021-22)	1,376,167.00	1,366,108.00	-0.7%	(10,059.00)	Met
2nd Subsequent Year (2022-23)	1,376,167.00	1,366,108.00	-0.7%	(10,059.00)	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

2020-21, 2021-22 and 2022-23: The interfund transfer from Fund 20 increased to cover updated pay-as-you-go retiree health care costs.

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

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

--

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

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


**S6. Long-term Commitments**

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	Various	Building Fund	Fund 51 - Object 7438-7439	308,605,002
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various			3,029,431
Other Long-term Commitments (do not include OPEB):				
QZAB Federal Loan	Various	Hoxie Fund 40.2	Fund 40.2 - Object 7439	2,770,165
Child Care Facility		Fund 12 - Object 8979	Fund 12.0 - Object 7439	84,000
Cliam Liab. (W/C & Prop)	Various	Fund 67.2 and 67.3	Fund 67.2 & 67.3 - Object 5892 & 5813	11,246,525
W/C Assessment (10 yr.)				132,265
<b>TOTAL:</b>				<b>325,867,388</b>

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	16,290,000	16,500,000	16,398,690	15,159,929
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	3,029,431	3,029,431	3,029,431	3,029,431
Other Long-term Commitments (continued):				
QZAB Federal Loan	95,722	2,864,704	0	0
Child Care Facility	21,000	21,000	21,000	21,000
Cliam Liab. (W/C & Prop)	2,509,291	2,825,000	2,825,000	2,825,000
W/C Assessment (10 yr.)	45,044	45,044	45,044	42,177
<b>Total Annual Payments:</b>	<b>21,990,488</b>	<b>25,285,179</b>	<b>22,319,165</b>	<b>21,077,537</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>Yes</b>	<b>Yes</b>	<b>No</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Yearly increases in General Obligation Bond payments are paid through the Bond Interest and Redemption Fund maintained by the County Office.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
----

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

No
----

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	28,914,184.00	28,914,184.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	28,914,184.00	28,914,184.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Mar 20, 2020	Mar 20, 2020

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	2,244,208.00	2,244,208.00
1st Subsequent Year (2021-22)	2,244,208.00	2,244,208.00
2nd Subsequent Year (2022-23)	2,244,208.00	2,244,208.00
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)	959,718.00	960,287.00
1st Subsequent Year (2021-22)	959,718.00	960,287.00
2nd Subsequent Year (2022-23)	959,718.00	960,287.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	959,718.00	960,287.00
1st Subsequent Year (2021-22)	959,718.00	960,287.00
2nd Subsequent Year (2022-23)	959,718.00	960,287.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	81	82
1st Subsequent Year (2021-22)	81	82
2nd Subsequent Year (2022-23)	81	82

4. Comments:

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

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

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

Yes
-----

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

Yes
-----

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

Yes
-----

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
a. Accrued liability for self-insurance programs	15,634,339.00	15,977,814.00
b. Unfunded liability for self-insurance programs	0.00	0.00

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
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)	11,378,790.00	11,607,814.00
1st Subsequent Year (2021-22)	11,333,746.00	11,562,770.00
2nd Subsequent Year (2022-23)	11,288,702.00	11,520,593.00

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

b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)	4,255,549.00	4,370,000.00
1st Subsequent Year (2021-22)	4,255,549.00	4,370,000.00
2nd Subsequent Year (2022-23)	4,255,549.00	4,370,000.00

4. Comments:

The District has adjusted IBNR's at 70% confidence level for both Workers' Compensation and Property Liability fund using information by AON Actuarial Services. Additionally, accrued liability is reduced annually by \$45,044 for our portion of SELFor prior years.

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	896.6	840.6	826.0	826.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

[ ]

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

[ ]

Negotiations Not Settled

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

1,000,207
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Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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7. Amount included for any tentative salary schedule increases

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
14,229,095	14,792,465	14,792,465
86.8%	86.8%	86.8%
1.7%	5.0%	5.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
657,758	636,589	641,366
1.5%	-3.2%	0.8%

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

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

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

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

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

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

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

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

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

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	646.3	635.4	629.7	629.7

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

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

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

If No, complete questions 6 and 7.

No

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

If Yes, complete questions 6 and 7.

Yes

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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


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

**Negotiations Not Settled**

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

381,090

7. Amount included for any tentative salary schedule increases

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
5,397,243	5,610,935	5,610,935
86.8%	86.8%	86.8%
0.1%	5.0%	5.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
249,494	241,465	243,277
-0.2%	-3.2%	0.8%

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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	126.5	124.9	123.9	123.9

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	2,676,319	2,782,282	2,782,282
3. Percent of H&W cost paid by employer	86.8%	86.8%	86.8%
4. Percent projected change in H&W cost over prior year	5.2%	5.0%	5.0%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	123,716	119,735	120,633
3. Percent change in step and column over prior year	5.0%	-3.2%	0.8%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

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

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

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

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

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

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

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

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

**Comments:**  
(optional)

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

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19-64840-0000000

Second Interim  
2020-21 Original Budget  
Technical Review Checks

Norwalk-La Mirada Unified

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-3220-0-0000-0000-9791	3220	9791	-116,462.82
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Explanation:One-time emergency fund expenditures were incurred in 2019-20, and the revenues have been recorded in 2020-21, per CDE/SACS guidance.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object

8980) must net to zero by fund. PASSED

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	3220	-116,462.82
Explanation:One-time emergency fund expenditures were incurred in 2019-20, and the revenues have been recorded in 2020-21, per CDE/SACS guidance.		
01	6512	-67,385.97
Explanation:One-time carryover funds estimated at Adopted Budget have been revised and adjusted for 2020-21 Projected Totals.		
01	7420	-53,955.29
Explanation:One-time emergency fund expenditures were incurred in 2019-20, and the revenues have been recorded in 2020-21, per CDE/SACS guidance.		
Total of negative resource balances for Fund 01		-237,804.08

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource,

by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3220	9790	-116,462.82
Explanation:One-time emergency fund expenditures were incurred in 2019-20, and the revenues have been recorded in 2020-21, per CDE/SACS guidance.			
01	6512	9790	-67,385.97
Explanation:One-time carryover funds estimated at Adopted Budget have been revised and adjusted for 2020-21 Projected Totals.			
01	7420	9790	-53,955.29
Explanation:One-time emergency fund expenditures were incurred in 2019-20, and the revenues have been recorded in 2020-21, per CDE/SACS guidance.			

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.

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

Norwalk-La Mirada Unified

Los Angeles County

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### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
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ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-3220-0-0000-0000-9791	3220	9791	-116,462.82
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Explanation:One-time emergency fund expenditures were incurred in 2019-20, and the revenues have been recorded in 2020-21, per CDE/SACS guidance.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

**EXPORT CHECKS**

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

Checks Completed.

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Second Interim  
2020-21 Actuals to Date  
Technical Review Checks

Norwalk-La Mirada Unified

Los Angeles County

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- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
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- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
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- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
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ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-3220-0-0000-0000-9791	3220	9791	-116,462.82
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Explanation:One-time emergency fund expenditures were incurred in 2019-20, and the revenues have been recorded in 2020-21, per CDE/SACS guidance.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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## GENERAL LEDGER CHECKS

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

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CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object

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PASSED

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PASSED

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PASSED

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PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

PASSED

Checks Completed.

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19-64840-0000000

Second Interim  
2020-21 Projected Totals  
Technical Review Checks

Norwalk-La Mirada Unified

Los Angeles County

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object

8980) must net to zero by fund. PASSED

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and

Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.



## **School Finance Glossary of Terms**

- AB 1200** Reference to AB-1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and County Offices of Education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices.
- AB602** Simplified Special Education Funding Model (Chapter 854/1997) replaces the old J-50 funding document.
- Abatement** A complete or partial cancellation of an expenditure of revenue.
- Academic Performance Index (API)** A numeric index (or scale) that ranges from a low of 200 to a high of 1,000. It is used to measure the academic performance and growth of schools. The current statewide API target for all schools is 800.
- Account** A method of categorizing financial transactions by type.
- Accountability** The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or state department of education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.
- Account Code** A number assigned to sources of revenues, purposes of expenditures, assets, liabilities and fund balances.
- Account Numbers** Numbers assigned to the ordinary titles of accounts for classification of accounts and ease of reference.
- Accounting Period** The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th. However, an accounting period can begin and end at other intervals, such as quarterly or monthly.
- Accounts Payable** An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions and others; except other governments or other funds. Amounts reported here are payable within a short period of time, usually less than one year.
- Accounts Receivable** An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, typically within one year.
- Accrual Basis Accounting** Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

- Adequate Yearly Progress (AYP)** An individual state's measure of yearly progress toward achieving state academic standards. Adequate yearly progress is the minimum level of improvement that states, school districts, and schools must achieve each year, according to the Federal No Child Left Behind Act (NCLBA).
- Adult Basic Education (ABE)** Provides supplemental funds to augment Adult Basic Education classes currently operating at the agency's expense. Classes for students, usually adults, offered by local school districts.
- Ad valorem taxes** Taxes based on the value of property -- such as the standard property tax -- are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.
- Allocation** The number of units allotted to an agency for funding purposes. The State only provides funding for allocated units that are actually used.
- Apportionment** Allocation of State or Federal aid, district taxes or other monies among Local Educational agencies (LEAs) or other governmental units.
- Appropriation** An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.
- Appropriation For Contingencies** (Formerly termed undistributed reserve.)  
That portion of the current fiscal year's budget that is not appropriated for any specific purpose but held subject to intrabudget transfer; i.e., transfer to other special appropriations as needed during the fiscal year.
- Assessed Valuation (AV)** The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.
- Assessment/Evaluation** All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.
- Associated Student Body (ASB)** Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials. ASB organizations are either organized secondary or unorganized elementary. Student organizations in middle schools and high schools are called organized student body associations because the students organize their activities around student clubs and a student council.
- Attendance Reports** Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30.

<b>AU</b>	Administrative unit of a Special Education Local plan Area (SELPA). Norwalk-La Mirada is the Administrative unit for our SELPA which includes ABC School District and Norwalk-La Mirada School District.
<b>Audit</b>	A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.
<b>Average Daily Attendance – (ADA)</b>	There are several kinds of attendance which are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for a least the minimum school day, or having a valid excuse. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours.
<b>Balance Sheet</b>	A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.
<b>Base Revenue Limit</b>	<u>See Revenue Limit.</u>
<b>Basic Aid School District</b>	In a Basic Aid School District, local property taxes equal or exceed its revenue limit. These districts may keep the money from local property taxes and still receive constitutionally guaranteed state basic aid funding.
<b>Bilingual Education</b>	Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.
<b>Block Grant</b>	A lump sum allocation of special purpose funds.
<b>Bond</b>	A written obligation to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity. Bonds generally carry interest at a fixed rate, but may carry variable rates. Principal and interest payments are usually payable periodically. A bond can have a final maturity of no greater than twenty years.
<b>Bonded Debt</b>	That portion of indebtedness represented by outstanding bonds.
<b>Bonded Debt Limit</b>	The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. New school bond issues are no longer permitted (Proposition 13).
<b>Bonded Indebtedness</b>	An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.
<b>Bond Measure</b>	Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Since 2001 voters in a school district can authorize a local general obligation bond with a 55% supermajority vote. In the past a two-thirds vote was required. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote that requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property

taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

- Budget** A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.
- Budgeting** The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.
- California Basic Education Data System (CBEDS)** The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.
- California English Language Development Test (CELDT)** A test used to assess student's language proficiency in English, specifically listening and speaking, reading and writing.
- California High School Exit Exam (CAHSEE)** An exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.
- Capital Outlay** Expenditure for replacement of new equipment, major renovation or reconstruction, or new schools.
- Career Technical Education (CTE)** A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.
- Cash Balance** The actual cash on hand at a specific point in time. Many school districts will have a negative cash balance at some point in the year unless they borrow. Cash balance is contrasted to Fund Balance in that it includes only cash.
- Categorical Aid** Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for: children with special needs, such as Special Education; special programs, such as the School Improvement Program; or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.
- Certificated Personnel** School employees who hold positions for which a credential is required by the State-teachers, counselors, and most administrators.
- Certificates of Participation (COP)** A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).
- Classified Personnel** School employees who hold positions that do not require credentials, like aides, custodians, most business office staff, etc.
- Class Size Penalties** The penalties imposed on school districts which have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA

which, in turn, results in a loss in revenue limit income.

**Class Size Reduction (CSR)** Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade.

**Clearing Accounts** Accounts used to accumulate fiscal receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

**Closing Entries** Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

**Concurrently Enrolled** Pupils who are both enrolled in a regular program for at least the minimum school day and also in a regional occupational center or program (ROP/C) or classes for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA, such a student can generate more than one unit of ADA.

**Consumer Price Index (CPI)** A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

**Content Standards Test (CST)** A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.

**Contribution** A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Cost-of-Living (COLA)** An increase in funding for government programs, including revenue limits or categorical programs.

**Credentialed Teacher** One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education Skills Test (CBEST).

**Credit Rating** A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's and Fitch Investment Services.

**Criteria and Standards** Local district budgets must state-adopted provisions of "Criteria and Standards." These provisions establish minimum fiscal standards that school districts, county offices of education and State use to monitor district fiscal solvency and accountability.

<b>Debt Service</b>	Expenditures for the payment of principal and interest on long-term debt.
<b>Deferred Revenue</b>	Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.
<b>Deferred Maintenance</b>	Major repairs of buildings and equipment which have been postponed by school districts. The state provides some money to match local districts' funds for deferred maintenance. If districts develop a maintenance plan and set aside up to one-half of 1% of their general fund for deferred maintenance, the state matches that money. The money must go into a separate accounting fund.
<b>Deficit Factor</b>	When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims, a deficit factor is applied to reduce the amount of State aid apportioned to the program.
<b>Deficit Fund Balance</b>	The excess of liabilities of a fund over its assets.
<b>Deficit Financing (Spending)</b>	The excess of current year expenditures over current year revenues (also referred to as an operation deficit).
<b>Deficits</b>	Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.
<b>Developer Fees</b>	A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.
<b>Due To/From Other Funds</b>	Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.
<b>Direct Expenses or Costs</b>	Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.
<b>Direct Support Charges</b>	Charges for a support program and services that directly benefit other program.
<b>Drug Free</b>	Drug/alcohol prevention/intervention program from the U.S. Department of Education.
<b>Economic Impact Aid (EIA) /State Compensatory Education (SCE)</b>	- A state program in which funds are allocated to the District based on the number of limited English proficient (LEP) students in our District.
<b>Education Code</b>	That body of law governing school district operations. Legislation affecting schools is organized into a series of related divisions and sections which authorizes district activity.

<b>Education Revenue Augmentation Fund (ERAF)</b>	the fund used to collect the property taxes shifted from cities, the county and special district within each county prior to their distribution to K-14 school agencies.
<b>Employee Benefits</b>	Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers’ Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers’ compensation payments; and (5) payments made to personnel on sabbatical leave.
<b>Encroachment</b>	The use of unrestricted moneys to support restricted program expenditures.
<b>Encumbrance</b>	Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.
<b>Ending Balance</b>	Generally a reference to a school district’s net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.
<b>English Learner (EL)</b>	Student who has not yet mastered the English language.
<b>Enrollment</b>	The total number of pupils enrolled, whether part-time, full-time, resident or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in home-bound instruction or a non-graduate enrolled in qualifying alternative programs.
<b>Entitlement</b>	The amount of revenue that an agency is entitled to receive.
<b>Equalization Aid</b>	The extra State aid provided in some years to a low revenue district to increase its base revenue limit toward the statewide average.
<b>Expenditure</b>	Charges incurred, whether paid or unpaid, which are presumed to benefit the school district’s current fiscal year.
<b>Financial Statements</b>	The document published at periodic intervals, such as quarterly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.
<b>Fiscal Crisis And Management Assistance Team (FCMAT)</b>	The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.
<b>Fiscal Year</b>	A period of one year, the beginning and the ending dates of which are fixed by statute; in California, the period beginning on July 1 and ending on June 30.
<b>Fixed Assets</b>	Assets of a permanent character having continuing value; e.g., land, building, machinery, furniture, and equipment.
<b>Full-Time Equivalent (FTE)</b>	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

<b>Fund</b>	An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.
<b>Fund Balance</b>	The difference between assets and liabilities. The fund equity of governmental and trust funds.
<b>Furlough Days</b>	Mandatory leaves of absence ordered by employers who are attempting to cut costs without firing employees. When a furlough day is ordered, employees take the day off without pay.
<b>Gann Spending Limit</b>	A ceiling, or limit, on each year's appropriation of tax dollars by the state, cities counties, school districts, and special districts.
<b>General Ledger</b>	A basic group of accounts that record all transactions of a fund or entity.
<b>General Obligation Bonds (GO Bonds)</b>	Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.
<b>Gifted and Talented Education (GATE)</b>	The program provides significantly different educational services to students identified as gifted in the categories of intelligence, high academic achievement, creativity and leadership.
<b>Governmental Accounting Standards Board (GASB)</b>	Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.
<b>Governmental Accounting Standards Board Statement No. 34 (GASB 34)</b>	An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.
<b>Headstart/State Preschool</b>	This program is for three and-one-half year-old from low income families. The programs are state and federally funded. Headstart is federally funded; State Preschool is state funded.
<b>Implicit Price Deflator</b>	A measure of inflation used to compare expenditures over a period of time. The state uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

**Indirect Cost Rate** The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

**Indirect Cost and Overhead** Administrative Costs or elements of cost necessary in the operation of a business or program or in the performance of a service that are of such nature that the amount applicable to each program or unit cannot be determined readily and accurately. The State requires that an indirect cost rate be calculated each year for indirect cost allocation to programs.

**Indirect Support Charges** Charges for routine services not performed as a special service for a particular program but allocated to using programs. An allocation of indirect costs.

**Individualized Education Program (IEP)** A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

**Interfund Transfers** Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the Local Educational Agency.

**Job Training Partnership Act (JTPA)** This is a federally funded program. Its purpose is to prepare youth and unskilled adults for entry into the labor force, and to afford job training to those economically disadvantaged individuals so they are able to obtain productive employment.

**Least Restrictive Environment (LRE)**- Students with disabilities are educated to the maximum extent appropriate with non-disabled students. Separate schooling, classes occurs when the nature of the disability is such that education in regular classes cannot be achieved satisfactorily.

**Local Control and Accountability Plan (LCAP)**- Under the LCFF each LEAs is required to prepare a Local Control Accountability Plan, (LCAP), which describes how the LEA intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to EC Section 52060(d).

**Local Control Funding Formula (LCFF)**- Signed into law on July 1, 2013, the LCFF, overhauls California's school finance system, replacing "revenue limits" and most "categorical funds" with a per-pupil base grant and supplemental and concentration grants based upon unduplicated counts of low-income, English Learner, and foster youth) students.

**Lottery** Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of per kindergarten through university students.

- Low Incidence** Federal Personnel Services -- Federal Grant dollars to fund position (s) to work directly with Low Incidence students (i.e., Braille Transcriber).
- Mandated Costs** School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.
- Medi-cal Administrative (MAA)** This program, formally called SB-910, is a source of new revenue to the district that is based on the percent of time personnel spend doing "health related" activity.
- Migrant Education** Federal Government supplemental program is for eligible students whose families do seasonal work and have to move periodically, which subsequently disrupts their education.
- Miscellaneous Funds** Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.
- Necessary Small School** An elementary school with less than 101 ADA or high school with less than 301 ADA which meets the standards of being "necessary."
- Net Assets** The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.
- No Child Left Behind Act (NCLB)** Much of federal funding for K-12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe.
- Parcel Tax** A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate.
- First Principal Apportionment (P-1)** Funding associated with the first period report of attendance (July 1 through December 31)
- Second Principal Apportionment (P-2)** Funding associated with the second period report of attendance (July 1 through April 15)

**Professional Development Academy (PDA)** Will provide professional growth opportunities for all personnel to enhance their effectiveness in serving the needs of the students, increase the quality of their working environment, and promote parent and community confidence in the Norwalk-La Mirada Unified School District.

**Professional Growth Program** The intent of the program is to assist employees in developing, their skills that relate to their job duties and prospective job duties in the District by allowing bargaining unit members to participate in appropriated courses: university, college, adult school, institutes, conferences, seminars, workshops, and training within the State of California.

**Public Employee Relations Board (PERB)** A three-member body (appointed by the Governor) charged with the direct supervision and regulation of collective negotiations for California public school employers and employees.

**Public Employees' Retirement System (PERS)** State law requires that classified employees, their employer, and the state contribute to this retirement fund.

**PL94-142** Public Law 94-142 (Education for All Handicapped Children Act)-Federal dollars allocated to the state for the purpose of supplementing state money for the education of students with special needs.

**Prepaid Expenses** Items for which payment has been made but for which benefits have not been realized as of a certain date; e.g., prepaid interest, and premiums of unexpired insurance.

**Prior Year's Taxes** Tax revenues received in the current fiscal year which had been delinquent in a prior year. These revenues offset State aid in the current year in the revenue limit formula.

**Program Costs** Costs that are incurred and allocated to programs being operated by organizations or districts.

**Purchase Order** A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

**Reduction-In-Force (RIF)** The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

**Regional Occupational Center or Program (ROC/P)** A vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for district within that county.

**Requisition** A document submitted initiating a purchase order to secure specified articles or services. Issuance of materials from stock in a warehouse.

**Reserve** An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

**Resource Specialist Program (RSP)** The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the

general education setting and offering instruction on a more individualized basis.

**Restricted Funds** Moneys whose use is restricted by legal requirements of the donor.

**Revenue Limit** The maximum amount of revenue which a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a based revenue limit amount per unit of ADA computed by formula each year from adjustments that are computed new each year. As of, 2013, Revenue Limit has been replaced by the Local Control Funding Formula.

**Revolving Cash Fund** A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

**School Attendance Review Boards (SARB)** These boards are designed to facilitate communication between the school district and other local government agencies on problems related to truancy suspension and expulsion. Their purpose is to deal with the procedures to be followed by the various governmental agencies involved.

**School Boards** By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

**School Improvement Program (SIP)** This is a state funded program that serves identified elementary schools in the District. The monies are to improve the K-8 program at the schools that are being served by providing supplemental educational services.

**School Renewal** Renewal is a process that empowers. Renewal funds continue to be a vehicle through which staff at the local schools can make decisions that will ultimately improve the process of educating students. Schools have an opportunity to examine issues, develop objectives and the associated activities and timeliness. These decisions meet the needs of the site as determined by those directly involved with the site.

**Secured Roll** That portion of the assessed value which is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll average about 90% of the taxable property in a district.

**Senate Bill 90/1972 (SB90)** in 1972 that established the revenue limit system for funding school district.

**Serrano Decision** In 1974, the California superior Court ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the State's Constitution. This ruling established certain standards under which the school finance system would be constitutional, and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the then current system of school finance was in compliance with the earlier Court Order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling, and then appealed once again to the California Supreme Court. In August 1988, the California Supreme Court sent the Serrano case back to the Appellate

Court to hear only the relatively minor issue of county juvenile court school equalization. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals if the State provide additional juvenile court school equalization aid.

**Service Request** (Work Order) A written authorization of the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers and provision is made for accumulating and reporting labor, material, and other costs.

**Site Based Budgeting** A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

**Special Class/Special Day Class (SC/SDC)** Self-contained special education classes to which students are assigned because their instructional plan requires attendance in special classes for a majority of the school day.

**Special Education** Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

**Special Education Local Plan Area (SELPA)** All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

**Standardized Account Code Structure (SACS)** Standardized Account Code Structure is a method for school agencies to account for their revenue and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts were required to account by this method by 2002.

**Standardized Testing And Reporting (STAR)** New state testing program to better measure academic achievement. First given to grades 1-8 in April and May 1998.

**State Allocation Board (SAB)** The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

**State School Fund** Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School fund is for K-12 education and Section B is for community college education.

**State Teachers' Retirement System (STRS)** funded by certificated employees, their employer and the state.

**Stores** Goods that are on hand in storerooms or warehouses and subject to requisition.

<b>Subventions</b>	The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies.
<b>Sunset</b>	The termination of a categorical program. A schedule is in current law for the Legislature to consider the sunset of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.
<b>Supplemental Grant</b>	Additional revenue provided by the State for districts that have below-average revenues per ADA from a combination of their revenue limit and funding for specified categorical programs.
<b>Summer Youth Employment Training Program (SYETP)</b>	This work experience project will provide meaningful summer employment for economically disadvantaged or handicapped youth 14-21 years of age. Recruitment of youth identified as "high risk" will be a high priority. Support activities will include a comprehensive assessment component, individualized counseling, and a multidimensional educational enrichment program.
<b>Tax And Revenue Anticipation Notes (TRAN)</b>	Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipated.
<b>Title I</b>	Title I, Part A and D, is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of the funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.
<b>Title II</b>	Title II, Part A is to increase the academic achievement of all students by helping schools and districts to: (1) improve teacher and principal quality through professional development and other activities, including reduced class-size; and (2) ensure all teachers are highly qualified.
<b>Title III</b>	Title III is to assist English Language Learner students to acquire English and achieve grade-level and graduation standards.
<b>TUPE</b>	Tobacco Use Prevention Program
<b>Unduplicated Count</b>	The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.
<b>Unsecured Roll</b>	That portion of assessed property which is movable, such as boats, planes, etc.
<b>Waivers</b>	Permission from the State Board of Education--or, in some cases, from the Superintendent of Public Instruction--to set aside the requirements of an Education code provision upon the request of a school district. (See Education Code Section 33050.)
<b>Warrant</b>	A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools, and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.
<b>Work Order</b>	See Service Request

**Workability I**

State monies to fund Special Education student workers while at the same exposing these students to hands on experience in various places of employment. Assembly Bill 2666 Special Education Preschool Continuation Federal Grant. Dollars to fund staffing supplies, services, etc., for 1-5 year old Special Education Preschool students.



**General Acronyms**

AB	Assembly Bill
ABE	Adult Basic Education
AC	California Administrative Code
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
API	Academic Performance Index
CCS	California Children's Services
CDE	California Department of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CSBA	California School Board Association
CSEA	California School Employees Association
CTA	California Teachers Association
DOF	Department of Finance
EIA	Economic Impact Aid
ESL	English as a Second Language
FTE	Full-Time Equivalent
ITS	Integrated Technology Services
JPA	Joint Powers Agreement
LACOE	Los Angeles County Office of Education
LAO	Legislative Analyst's Office
LEA	Local Education Agency (i.e., a school district or county office of education)
OPSC	Office of Public School Construction (replaces Office of Local Assistance (OLA))
NLMAA	Norwalk-La Mirada Administrative Association
RL	Revenue Limit
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SB	Senate Bill
SBCP	School Based Coordination Program
SBE	State Board of Education
SCE	State Compensatory Education
SCO	State Controller's Office
SDE	State Department of Education
SDMC	Share Decision Making Council
SELPA	Special Education Local Plan Area
SPI	Superintendent of Public Instruction
TANLA	Teachers Association of the Norwalk-La Mirada Area