

Fresno Unified School District
Board Agenda Item

Board Meeting Date: December 09, 2020

AGENDA ITEM B-19

AGENDA SECTION: B

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Approve

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Approve the 2020/21 First Interim Financial Report and Approve the 2020/21 Budget Overview for Parents

ITEM DESCRIPTION: California school districts are required to approve interim financial reports twice each fiscal year. Fresno Unified School District's 2020/21 First Interim Financial Report is presented for approval and reflects a positive certification of the district's financial condition. The report is based on the October 31, 2020 year-to-date revenue and expenditures as required by state law.

In addition, Education Code Section 52064.1 requires each school district to develop the Local Control Funding Formula (LCFF) Budget Overview for Parents (BOP). Since the requirement to adopt a Local Control and Accountability Plan (LCAP) for the 2020/21 school year was waived, Senate Bill 98 added EC Section 43509 which changed the adoption date for the Budget Overview for Parents to December 15, 2020 in conjunction with the First Interim Financial Report.

The Superintendent recommends approval of both the First Interim Financial Report and the Budget Overview for Parents.

FINANCIAL SUMMARY: A positive certification reflects that the district's projected reserve for 2020/21 at \$116.25 million exceeds the minimum required reserve for economic uncertainties (2%). Additionally, projections indicate a positive cash balance for the current year and two subsequent years. The support material reflects a multi-year projected budget for the Unrestricted General Fund and utilizes the State assumptions developed by the California County Superintendents Educational Services Association.

PREPARED BY: Kim Kelstrom
Executive Officer

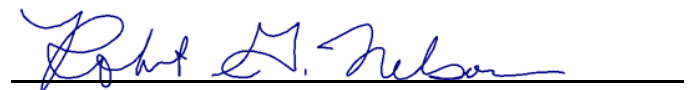


DIVISION: Administrative Services
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Santino Danisi
Interim Chief Financial Officer



SUPERINTENDENT APPROVAL:



	<u>Projected</u> <u>2020/21</u>	<u>Projected</u> <u>2021/22</u>	<u>Projected</u> <u>2022/23</u>
Ongoing Funds:			
Revenues	\$804.14	\$799.96	\$794.58
- Expenses, Sources/Uses	\$806.49	\$812.99	\$834.22
- Supplemental/Concentration	\$0.00	\$0.00	\$0.00
Expanded Programs			
Ongoing Net Change in Fund Balance	(\$2.35)	(\$13.03)	(\$39.64)
One-Time Funds:			
Revenues	\$0.00	\$0.00	\$0.00
One-Time State and Federal Stimulus	\$82.70	\$48.50	\$0.00
One-Time Expenses	\$31.30	\$18.00	\$15.00
One-Time Net Change in Fund Balance	\$51.40	\$30.50	(\$15.00)
Total Unrestricted General Fund:			
Beginning Balance	\$147.88	\$196.93	\$214.40
Ending Balance	\$196.93	\$214.40	\$159.76
Cash, Inventory, Prepaid Assets	\$3.98	\$3.98	\$3.98
Designated Funds	\$73.70	\$73.70	\$60.70
Reserve for One-Time Expenses and Carryover	\$ 3.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance:	\$116.25	\$136.72	\$95.08
Change in Reserve	\$13.77	\$20.47	(\$41.64)
Reserve level	11.04%	12.83%	8.84%

State Financial Reporting Requirements

The state requires school districts to submit interim financial reports twice a year. The First Interim is due by December 15 and the Second Interim by March 15. At these times, school districts must certify their financial status for the current and two subsequent fiscal years. The certification status is classified as follows:

- Positive – will meet its reserve requirement and have a positive cash balance
- Qualified – may not meet its reserve requirement and/or may not have a positive cash balance
- Negative – will not meet its reserve requirement and will not have a positive cash balance

Fresno Unified School District has maintained a positive certification since 2006. However, a school district with a qualified or negative certification loses some of its financial autonomy; its collective bargaining agreements are subject to County Office scrutiny prior to board approval; and, it is prohibited from incurring specific non-voter-approved financial obligations. In addition, qualified or negatively certified school districts must complete a Third Interim Report by June 1.

Fresno County Superintendent of Schools (FCSS) First Interim Memo to School Districts

The FCSS provided guidance in October that outlined the assumptions school districts should follow while preparing their First Interim reports which includes:

- The FCSS states *“Economic factors and legislative decisions at the state and federal level led in some cases to immediate relief but also major long-term unknowns.” In addition, FCSS continues to reinforce the need for adequate reserve levels “The Government Finance Officers Association recommends a reserve balance based on an analysis of the types of risk being managed with reserves. A general guideline is a minimum of 17% or two months’ worth of operational expenditures.”* The guidance includes many reasons to have more than the minimum requirement including:
 - ✓ *“A budget that supports educational plans over multiple years”*
 - ✓ *“Need to assess not only fund balance but also actual cash on hand” as districts “face an unprecedented dollar amount of deferrals”*
 - ✓ *“Reliance on one-time stimulus funding”*
 - ✓ *“Unknown costs due to changes in accountability”*
 - ✓ *“Changes in statutes, i.e. SB 1159 Workers’ Compensation – this bill defines “injury” for an employee to include illness or death resulting from the 2019 novel coronavirus disease (COVID-19) under specified circumstances”*
 - ✓ *“Cost of mitigating learning loss over time”*
 - ✓ *“Reductions in ADA and loss of hold harmless ADA protection in 2021/22”*
 - ✓ *“Requirements to provide more services to students in need”*
 - ✓ *“Increases in state non-education funding obligations”*
 - ✓ *“Assume it may take several years for a full economic recovery”*
 - ✓ *“Federal funding has been limited and additional federal funding is uncertain”*
- Future year funded cost-of-living adjustment (COLA) remained the same as was presented in the 2020/21 Adopted Budget at 0.00% for 2021/22 and 2022/23
- The CalSTRS employer contribution rates remained the same in 2021/22 at 16.00% and in 2022/23 at 18.10%
- The CalPERS employer contribution rate slightly increased from 22.84% to 23.00% in 2021/22 and from 25.50% to 26.30% in 2022/23
- Cash flow payments from the state implemented deferrals in 2020/21 of approximately 32% as follows:
 - From February 2021 to November 2021
 - From March 2021 to October 2021
 - From April 2021 to September 2021
 - From May 2021 to August 2021
 - From June 2021 to July 2021

Rationale for Positive Certification Status

Staff recommends a positive certification status.

For purposes of this memo and analysis, the assumptions utilized included the provisions outlined in the FCSS memo. Also included are local assumptions related to COVID-19 and providing a distance learning model, changes in benefit rates, indirect rates, and changes in the district's contribution to the Health Fund. After consideration of these factors, the Multi-Year Report indicates that the district will maintain its required reserve and will maintain a positive cash balance.

Fresno Unified made the difficult decision to close all schools beginning Monday, March 16, 2020 in the midst of the COVID-19 pandemic. Students returned to learning on August 19, 2020 needing both academic and socio-emotional supports. Social distancing requirements dramatically changed the instructional delivery, including a 100% online learning model, as a result of Fresno County being on the State's COVID-19 watch list, an unfortunate designation the county had experienced since early June 2020. On September 22, 2020, Fresno County moved off the State's COVID-19 watch list and small cohorts of students started returning to campus in October.

As such, Fresno Unified prepared for the 2020/21 school year utilizing an integrated decision-making approach responsive to budget reductions, social distancing requirements, and student needs. The 2020/21 Adopted Budget and subsequent Board adopted revision represent strategic tradeoffs and forward-minded decision making designed to support the district, if necessary, through a multi-year recession. The budget also plans for uncertainty and a range of scenarios that preserve flexibility to adjust course and respond to significant changes throughout the year.

Current and Future Year Factors

1. Local Control Funding Formula (LCFF) for 2020/21

As reported in Budget Revision No. 1, LCFF for 2020/21 COLA increased from the adopted budget from a negative 7.92% to 0.00% COLA equating to \$65.6 million over the adopted budget and recognized in the First Interim.

2. Federal Revenues

As reported in the Board Communication dated October 16, 2020, Medi-Cal Administrative Activity (MAA) reimbursement was received for prior years totaling \$800,000 and is recognized as one-time revenue in the First Interim.

3. Local Income

The First Interim projects a decrease of approximately \$700,000 in Local Income related to the impact of social distancing through the first semester as a result of three factors: decrease in extended day revenue of \$450,000, facility rentals of \$100,000, and sporting events of \$150,000.

4. Program Savings

Included in the First Interim are savings in the Unrestricted General Fund of \$2.2 million in salaries and benefits based on year-to-date expenditures compared to historic averages as well as one-time savings due to school closure. Staff will continue to monitor and will capture any savings as appropriate.

5. Supplies, Services and Capital Outlay

Included in the First Interim are savings in the area of supplies, services and capital outlay of approximately \$9.3 million primarily in the following areas:

- Transportation contracts and reimbursable activities \$ 5.2 million
- School site and department supplies \$ 3.4 million
- Utilities \$ 0.7 million

All other savings are based on year-to-date experience compared to historical averages.

6. Board of Education Approved One-Time Expenditures

At the June 10, 2020 and October 21, 2020 Board of Education meetings, one-time expenditures and carryover of one-time funds were approved. These items total approximately \$12.7 million.

The First Interim projects \$9.7 million will be expended in 2020/21 in the following main areas:

- Design Science Facility \$ 2.6 million
- Middle School Restroom Design \$ 2.6 million
- School Site Allocation Carryover \$ 1.8 million
- Portable Classrooms \$ 1.3 million
- Fresno High CTE Facility \$ 0.5 million
- Early Learning Restrooms \$ 0.5 million
- Donation Carryover \$ 0.3 million
- Apprenticeship Carryover \$ 0.1 million

The remaining \$3.0 million will be included as assigned fund balance in 2020/21 as follows:

- Design Science Facility \$ 2.5 million
- Fresno High CTE Facility \$ 0.5 million

7. Board of Education Designated Funds

At the October 21, 2020 Board of Education meeting, the multi-year projections included the estimated utilization of fund balance of \$73.7 million to support a balanced and phased in approach in 2021/22 and 2022/23 as follows:

<u>Designated Fund Balance</u>	<u>2021/22</u>	<u>2022/23</u>
• Future Textbook Adoptions	\$11.2 million	-0-
• Utilization of Reserve from 2019/20 savings	\$17.5 million	-0-
• Utilization of Reserve	\$45.0 million	\$34.0 million

8. Indirect Cost Rate

The projected additional cost of \$1.1 million in the indirect line item is also based on historic averages. For example, the district historically receives approximately 92% of the budgeted indirect cost rate due to grants not being completely spent by fiscal year end. The 2020/21 indirect cost rate is 4.02%.

9. Support for a Return to In-Person Instruction

The 2020/21 projections include \$15.0 million to support a return to in-person instruction once the county transitions to the orange tier risk level.

10. Supplemental and Concentration Programs

Districts were not required to complete a Local Control and Accountability Plan (LCAP) for the 2020/21 school year. Instead, districts were required to complete and adopt a Learning Continuity and Attendance Plan (LCP). On September 09, 2020, the Board of Education held a public hearing to discuss the draft LCP and on September 16, 2020, the Board of Education adopted the plan.

For 2020/21, local governing boards are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report. The requirements include:

- Specific amount of federal funds allocated to the district under the Coronavirus Aid, Relief, and Economic Security (CARES) Act
- Total budgeted expenditures in the LCP and total budgeted expenditures that contribute to increasing or improving services for unduplicated pupils in the LCP

The Budget Overview for Parents is included in the attachments.

11. Local Control Funding Formula (LCFF) for 2021/22 and 2022/23

The multi-year projections include LCFF funding at the levels mentioned earlier in the report. The impact is a decrease for 2021/22 and 2022/23 of \$4.1 million and \$5.3 million, respectively.

12. CalSTRS and CalPERS for 2021/22 and 2022/23

The multi-year projections include funding employer costs for CalSTRS and CalPERS at the levels mentioned earlier in the report, an increase for the General Fund of \$1.8 million in 2021/22, and an additional \$11.6 million in 2022/23.

13. Health Contribution for 2021/22 and 2022/23

In accordance with the current employee bargaining agreements, the 2021/22 and 2022/23 district contribution levels remain at the 2019/20 level of \$19,348 per employee participant.

14. Workers' Compensation for 2021/22 and 2022/23

The multi-year projection maintains the Workers' Compensation rate and the reserve level of 71% through 2022/23.

15. Indirect Rate for 2021/22 and 2022/23

The 2019/20 Unaudited Actual Financial Report projected the 2021/22 indirect rate at 4.25%. The multi-year projection assumes this rate through 2022/23.

16. Contributions for 2021/22 and 2022/23

Contributions for Special Education and Routine Restricted Maintenance are projected to increase in the multi-year by a total of \$3.1 million for 2021/22, and \$2.4 million for 2022/23.

17. Other Post-Employment Benefits (OPEB)

The multi-year projection includes a \$1.5 million contribution from the Unrestricted General Fund for all years. Additionally, \$2.0 million is contributed from the Health Fund for a total of \$3.5 million annually. The OPEB reserve is estimated at \$62.7 million as of June 30, 2021.

Conclusion

A summary of all budgets is reflected in the attached state report. Staff recommends the Board approve the Budget Overview for Parents and the 2020/21 First Interim Financial Report with a positive certification as presented.

Attachments:

Budget Overview for Parents

State 2020/21 First Interim Financial Report

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Fresno Unified School District

CDS Code: 10 62166 0000000

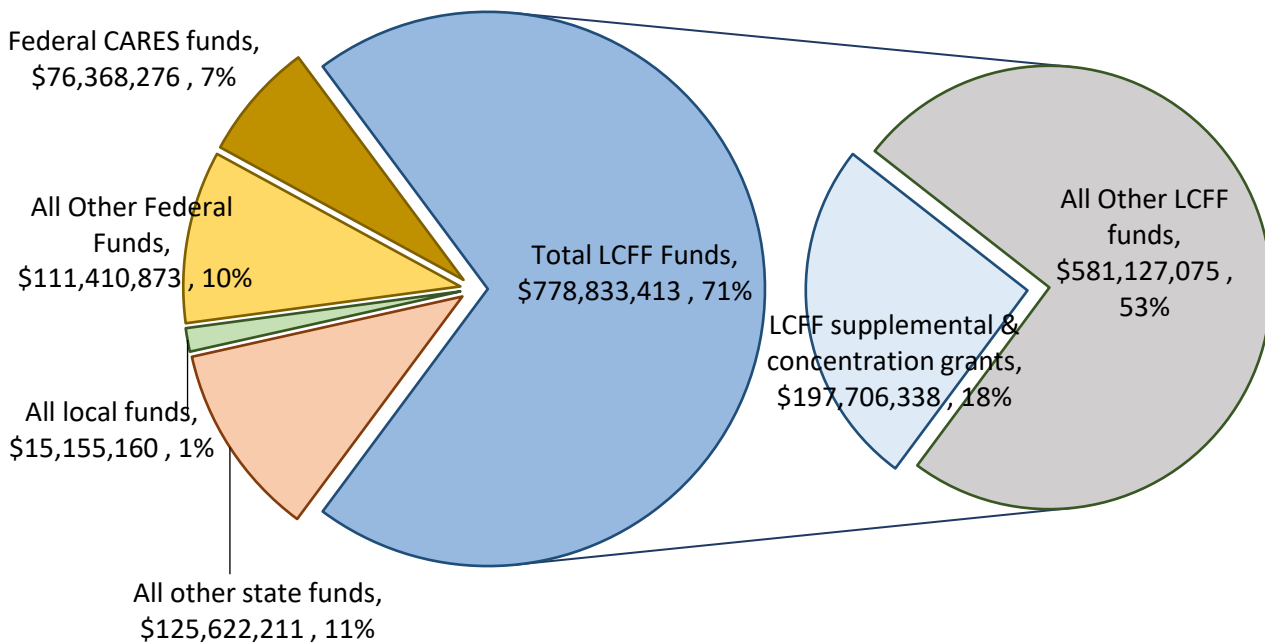
School Year: 2020-2021

LEA contact information: Tammy Townsend, Interim Executive Officer

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2020-2021 School Year

Projected Revenue by Fund Source

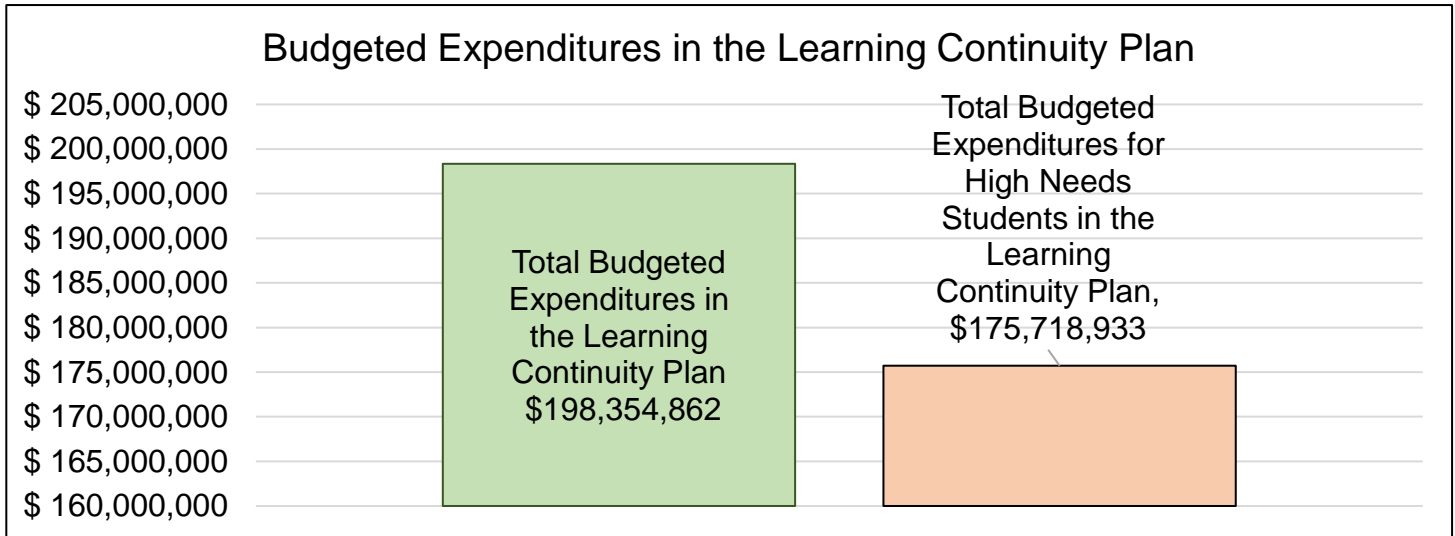


This chart shows the total general purpose revenue Fresno Unified School District expects to receive in the coming year from all sources.

The total revenue projected for Fresno Unified School District is \$1,107,389,933.00, of which \$778,833,413.00 is Local Control Funding Formula (LCFF) funds, \$125,622,211.00 is other state funds, \$15,155,160.00 is local funds, and \$187,779,149.00 is federal funds. Of the \$187,779,149.00 in federal funds, \$76,368,276.00 are federal CARES Act funds. Of the \$778,833,413.00 in LCFF Funds, \$197,706,338.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Fresno Unified School District plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Fresno Unified School District plans to spend \$1,038,254,386.00 for the 2020-2021 school year. Of that amount, \$198,354,862.00 is tied to actions/services in the Learning Continuity Plan and \$839,899,524.00 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

Expenses included in the Learning Continuity Plan (LCP) were based on prompts in the template around specific pandemic-related anticipated costs. Not included in the LCP, but included in the District's general fund, are baseline instructional and operating expenses. Also not included in the LCP (but listed for informational purposes) are services principally directed to foster youth, English language learners, and low-income students outlined in the District's prior year Local Control and Accountability Plan.

Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2020-2021 School Year

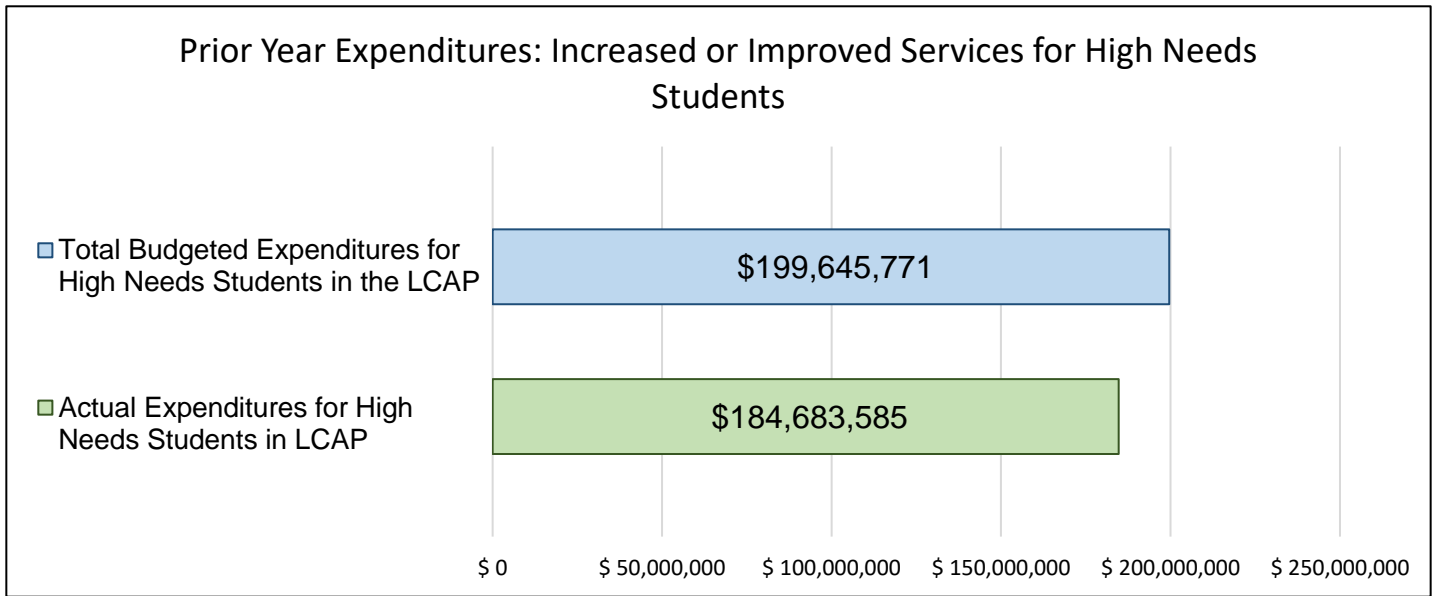
LCFF Budget Overview for Parents

In 2020-2021, Fresno Unified School District is projecting it will receive \$197,706,338.00 based on the enrollment of foster youth, English learner, and low-income students. Fresno Unified School District must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Fresno Unified School District plans to spend \$175,718,933.00 towards meeting this requirement, as described in the Learning Continuity Plan. The additional improved services described in the plan include the following:

[Respond to the prompt here; if there is no prompt a response is not required.]

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-2020



This chart compares what Fresno Unified School District budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Fresno Unified School District actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-2020, Fresno Unified School District's LCAP budgeted \$199,645,771.00 for planned actions to increase or improve services for high needs students. Fresno Unified School District actually spent \$184,683,585.00 for actions to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of \$14,962,186.00 had the following impact on Fresno Unified School District's ability to increase or improve services for high needs students:

In March, all Fresno Unified Schools closed in response to the COVID-19 pandemic. Most actions outlined in the Local Control and Accountability Plan were executed prior to the March closure and implemented as planned. In some cases, such as summer learning, plans were adjusted in response to distance learning requirements. Some expenditures below budget were due to salary and benefit savings from vacant positions or one-time projects that carried over to the next fiscal year.

**Fresno Unified School District
2020/21 First Interim**

Fund Name	Actual Beginning Balance	Projected Revenues	Projected Expenditures	Projected Other Financing Sources	Projected Ending Fund Balance
General Fund Unrestricted	\$ 147,872,111	\$ 804,112,521	\$ 638,986,994	\$ (116,069,356)	\$ 196,928,282
General Fund Restricted	\$ 4,310,855	\$ 303,277,412	\$ 390,410,983	\$ 99,598,276	\$ 16,775,560
Total General Fund	\$ 152,182,965	\$ 1,107,389,933	\$ 1,029,397,977	\$ (16,471,080)	\$ 213,703,841

Adult Education Fund	\$ 1,532,663	\$ 7,928,315	\$ 7,840,531	\$ -	\$ 1,620,447
Child Development Fund	\$ -	\$ 19,281,301	\$ 19,281,301	\$ -	\$ -
Cafeteria Fund	\$ 17,998,983	\$ 43,608,582	\$ 45,964,877	\$ -	\$ 15,642,688
Deferred Maintenance Fund	\$ -	\$ -	\$ 7,356,409	\$ 7,356,409	\$ -

Adult Education Building Fund	\$ 2,121,118	\$ 25,000	\$ 119,876	\$ -	\$ 2,026,242
Measure K Refunding Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure Q Series F Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure X Series A Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure X Series B Building Fund	\$ 40,636,646	\$ 400,000	\$ 358,750	\$ (33,454,536)	\$ 7,223,360
Measure X Series C Building Fund	\$ -	\$ 250,000	\$ -	\$ 45,150,000	\$ 45,400,000
Measure M Series A Building Fund	\$ (124,331)	\$ -	\$ -	\$ (1,968,106)	\$ (2,092,437)
Total Building Funds	\$ 42,633,433	\$ 675,000	\$ 478,626	\$ 9,727,358	\$ 52,557,165

Developer Fee Fund	\$ 2,569,429	\$ 1,040,000	\$ 3,162,256	\$ (28,920)	\$ 418,253
County School Facility Fund	\$ 59,478,775	\$ 1,203,332	\$ 54,733,784	\$ 28,426,233	\$ 34,374,556
Special Reserve for Capital Outlay	\$ 3,807,857	\$ 45,000	\$ 1,097,573	\$ -	\$ 2,755,284
Total Bond Int and Redemption	\$ 274,106,864	\$ 54,849,107	\$ 54,868,788	\$ -	\$ 274,087,183

Health Fund	\$ 37,002,648	\$ 183,850,433	\$ 181,520,189	\$ (2,000,000)	\$ 37,332,892
Liability Fund	\$ 1,625,767	\$ 5,636,941	\$ 5,835,229	\$ -	\$ 1,427,479
Workers' Compensation Fund	\$ (8,637,017)	\$ 7,011,513	\$ 7,538,893	\$ -	\$ (9,164,397)
Defined Benefits Fund	\$ 10,833,076	\$ 965,380	\$ 1,000,000	\$ -	\$ 10,798,456
Total Internal Service Funds	\$ 40,824,474	\$ 197,464,267	\$ 195,894,311	\$ (2,000,000)	\$ 40,394,430

Post Retirement Fund	\$ 54,854,091	\$ 4,400,000	\$ 45,000	\$ 3,500,000	\$ 62,709,091
TOTALS	\$ 649,989,535	\$ 1,437,884,837	\$ 1,420,121,434	\$ -	\$ 698,262,939

Charter Schools	Actual Beginning Balance	Projected Revenues	Projected Expenditures	Projected Ending Fund Balance	Funded ADA
Aspen Meadow Charter ^(A)	\$ (72,198)	\$ 3,740,970	\$ 3,808,883	\$ (140,111)	242
Aspen Valley Preparatory Academy	\$ 1,164,430	\$ 5,300,563	\$ 5,222,717	\$ 1,242,276	389
Carter G Woodson Charter	\$ 1,618,455	\$ 5,308,590	\$ 4,782,981	\$ 2,144,064	357
Morris E Dailey Charter	\$ 4,082,334	\$ 4,004,408	\$ 3,876,217	\$ 4,210,525	392
School of Unlimited Learning	\$ 1,193,554	\$ 2,573,477	\$ 2,452,337	\$ 1,314,694	179
Sierra Charter	\$ 3,101,266	\$ 5,572,228	\$ 5,404,589	\$ 3,268,905	424
University High	\$ 3,436,315	\$ 5,348,513	\$ 5,555,502	\$ 3,229,326	465
Endeavor Charter School	\$ -	\$ 3,483,009	\$ 2,266,014	\$ 1,216,995	234

^(A) District has issued Letter of Going Concern

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	713,234,082.00	778,833,413.00	142,174,806.33	778,833,413.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	791,627.90	791,628.00	791,628.00	New
3) Other State Revenue		8300-8599	14,909,391.00	14,640,526.00	(134,121.00)	14,640,526.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,608,383.00	10,633,287.00	4,665,631.18	9,846,954.00	(786,333.00)	-7.4%
5) TOTAL, REVENUES			738,751,856.00	804,107,226.00	147,497,944.41	804,112,521.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	308,845,207.00	301,850,679.00	100,553,366.02	300,148,271.00	1,702,408.00	0.6%
2) Classified Salaries		2000-2999	87,658,280.00	82,978,735.00	25,519,036.86	82,724,184.00	254,551.00	0.3%
3) Employee Benefits		3000-3999	177,051,733.00	173,521,434.00	44,754,186.31	173,270,866.00	250,568.00	0.1%
4) Books and Supplies		4000-4999	27,002,830.00	30,785,253.00	10,517,998.07	28,476,265.00	2,308,988.00	7.5%
5) Services and Other Operating Expenditures		5000-5999	61,527,992.00	68,218,864.00	13,258,314.89	61,261,338.00	6,957,526.00	10.2%
6) Capital Outlay		6000-6999	7,604,416.00	6,597,057.00	316,636.12	3,596,928.00	3,000,129.00	45.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,955,963.00	1,955,963.00	444,751.40	1,837,499.00	118,464.00	6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,943,864.00)	(13,480,123.00)	0.00	(12,328,357.00)	(1,151,766.00)	8.5%
9) TOTAL, EXPENDITURES			658,702,557.00	652,427,862.00	195,364,289.67	638,986,994.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,049,299.00	151,679,364.00	(47,866,345.26)	165,125,527.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,128,920.00	28,920.00	0.00	28,920.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	1,500,000.00	750,000.00	1,500,000.00	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	15,000,000.00	(15,000,000.00)	New
3) Contributions		8980-8999	(100,771,548.00)	(99,733,876.00)	0.00	(99,598,276.00)	135,600.00	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,142,628.00)	(101,204,956.00)	(750,000.00)	(116,069,356.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,093,329.00)	50,474,408.00	(48,616,345.26)	49,056,171.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	136,561,246.35	147,872,110.74		147,872,110.74	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)			136,561,246.35	147,872,110.74		147,872,110.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,561,246.35	147,872,110.74		147,872,110.74		
2) Ending Balance, June 30 (E + F1e)			116,467,917.35	198,346,518.74		196,928,281.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	78,365.82	90,917.75		90,917.75		
Stores		9712	996,740.58	2,725,283.88		2,725,283.88		
Prepaid Items		9713	1,636,102.42	1,162,384.09		1,162,384.09		
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	60,900,000.00	73,700,000.00		76,700,000.00		
Utilization of Reserve for Future Years	0000	9780	60,900,000.00					
Utilization of Reserve for Future Years	0000	9780		73,700,000.00				
Design Science Facility Project	0000	9780				2,500,000.00		
Fresno High CTE Facility	0000	9780				500,000.00		
Utilization of Reserve in Future Years	0000	9780				73,700,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	52,856,708.53	120,667,933.00		116,249,696.02		
Unassigned/Unappropriated Amount		9790	0.00	0.02		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	560,846,924.00	626,446,255.00	110,514,219.00	626,446,255.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	84,552,267.00	84,552,267.00	32,400,635.00	84,552,267.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(2,012,093.71)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	545,489.00	545,489.00	0.00	545,489.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	305,096.00	305,096.00	0.00	305,096.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	60,914,766.00	60,914,766.00	0.00	60,914,766.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,702,637.00	2,702,637.00	591,120.62	2,702,637.00	0.00	0.0%
Prior Years' Taxes		8043	227,900.00	227,900.00	44,164.78	227,900.00	0.00	0.0%
Supplemental Taxes		8044	2,023,608.00	2,023,608.00	481,027.63	2,023,608.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,728,390.00)	(1,728,390.00)	0.00	(1,728,390.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,439,961.00	6,439,961.00	0.00	6,439,961.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	18,309.79	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			716,830,258.00	782,429,589.00	142,037,383.11	782,429,589.00	0.00	0.0%
LCFF Transfers								
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	(3,596,176.00)	(3,596,176.00)	137,423.22	(3,596,176.00)	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			713,234,082.00	778,833,413.00	142,174,806.33	778,833,413.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	791,627.90	791,628.00	791,628.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	791,627.90	791,628.00	791,628.00	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	2,736,543.00	2,736,543.00	0.00	2,736,543.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,668,380.00	10,399,515.00	(240,616.00)	10,399,515.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,504,468.00	1,504,468.00	106,495.00	1,504,468.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,909,391.00	14,640,526.00	(134,121.00)	14,640,526.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	42,527.00	42,527.00	0.00	57,284.00	14,757.00	34.7%
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	384,768.00	384,768.00	12,399.70	192,384.00	(192,384.00)	-50.0%
Interest		8660	1,750,000.00	1,750,000.00	17.69	1,750,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	967,000.00	967,000.00	938.20	483,000.00	(484,000.00)	-50.1%
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	7,464,088.00	7,488,992.00	4,652,275.59	7,364,286.00	(124,706.00)	-1.7%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,608,383.00	10,633,287.00	4,665,631.18	9,846,954.00	(786,333.00)	-7.4%
TOTAL, REVENUES			738,751,856.00	804,107,226.00	147,497,944.41	804,112,521.00	5,295.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	250,154,836.00	254,421,232.00	80,331,475.25	252,939,062.00	1,482,170.00	0.6%
Certificated Pupil Support Salaries		1200	15,064,606.00	7,545,699.00	6,645,338.47	7,496,408.00	49,291.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	41,026,935.00	38,822,664.00	12,872,035.34	38,700,142.00	122,522.00	0.3%
Other Certificated Salaries		1900	2,598,830.00	1,061,084.00	704,516.96	1,012,659.00	48,425.00	4.6%
TOTAL, CERTIFICATED SALARIES			308,845,207.00	301,850,679.00	100,553,366.02	300,148,271.00	1,702,408.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,797,305.00	4,941,266.00	653,768.91	4,922,446.00	18,820.00	0.4%
Classified Support Salaries		2200	41,605,959.00	38,709,312.00	12,570,120.14	38,538,874.00	170,438.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	11,539,606.00	11,014,394.00	3,738,375.92	10,973,574.00	40,820.00	0.4%
Clerical, Technical and Office Salaries		2400	25,596,884.00	25,960,879.00	8,146,181.00	25,947,787.00	13,092.00	0.1%
Other Classified Salaries		2900	2,118,526.00	2,352,884.00	410,590.89	2,341,503.00	11,381.00	0.5%
TOTAL, CLASSIFIED SALARIES			87,658,280.00	82,978,735.00	25,519,036.86	82,724,184.00	254,551.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	49,289,707.00	47,411,181.00	15,508,560.57	47,324,271.00	86,910.00	0.2%
PERS		3201-3202	16,673,100.00	15,947,333.00	4,910,861.03	15,938,439.00	8,894.00	0.1%
OASDI/Medicare/Alternative		3301-3302	10,402,526.00	10,246,883.00	2,908,472.14	10,200,775.00	46,108.00	0.4%
Health and Welfare Benefits		3401-3402	66,829,322.00	65,886,594.00	14,006,113.04	65,865,183.00	21,411.00	0.0%
Unemployment Insurance		3501-3502	178,548.00	213,726.00	50,798.87	188,938.00	24,788.00	11.6%
Workers' Compensation		3601-3602	4,869,101.00	4,638,312.00	1,216,193.94	4,602,495.00	35,817.00	0.8%
OPEB, Allocated		3701-3702	28,592,851.00	28,770,277.00	6,002,612.48	28,769,182.00	1,095.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	216,578.00	407,128.00	150,574.24	381,583.00	25,545.00	6.3%
TOTAL, EMPLOYEE BENEFITS			177,051,733.00	173,521,434.00	44,754,186.31	173,270,866.00	250,568.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,803.00	281,080.00	539,226.46	0.00	281,080.00	100.0%
Books and Other Reference Materials		4200	889,345.00	957,857.00	111,151.86	799,954.00	157,903.00	16.5%
Materials and Supplies		4300	11,671,347.00	16,242,199.00	5,183,987.26	14,727,005.00	1,515,194.00	9.3%
Noncapitalized Equipment		4400	14,440,335.00	13,304,117.00	4,683,632.49	12,949,306.00	354,811.00	2.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,002,830.00	30,785,253.00	10,517,998.07	28,476,265.00	2,308,988.00	7.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,847,061.00	19,686,438.00	550,243.80	19,647,715.00	38,723.00	0.2%
Travel and Conferences		5200	1,234,275.00	1,114,155.00	21,555.48	1,071,272.00	42,883.00	3.8%
Dues and Memberships		5300	145,478.00	145,478.00	104,418.40	129,665.00	15,813.00	10.9%
Insurance		5400-5450	3,551,772.00	3,706,053.00	983,528.44	3,698,941.00	7,112.00	0.2%
Operations and Housekeeping Services		5500	23,483,060.00	23,485,560.00	4,430,042.36	22,775,559.00	710,001.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,475,638.00	5,718,963.00	2,882,541.14	5,541,510.00	177,453.00	3.1%
Transfers of Direct Costs		5710	(3,352,948.00)	(2,849,551.00)	37,966.84	(2,989,051.00)	139,500.00	-4.9%
Transfers of Direct Costs - Interfund		5750	(140,753.00)	6,874.00	276,417.11	6,674.00	200.00	2.9%
Professional/Consulting Services and Operating Expenditures		5800	8,090,581.00	15,000,804.00	2,628,900.95	9,178,311.00	5,822,493.00	38.8%
Communications		5900	2,193,828.00	2,204,090.00	1,342,700.37	2,200,742.00	3,348.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,527,992.00	68,218,864.00	13,258,314.89	61,261,338.00	6,957,526.00	10.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	14,000.00	14,403.00	(900.00)	385.00	14,018.00	97.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,251,082.00	6,198,409.00	310,789.10	3,497,868.00	2,700,541.00	43.6%
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	101,159.00	146,070.00	6,747.02	53,939.00	92,131.00	63.1%
Equipment Replacement		6500	238,175.00	238,175.00	0.00	44,736.00	193,439.00	81.2%
TOTAL, CAPITAL OUTLAY			7,604,416.00	6,597,057.00	316,636.12	3,596,928.00	3,000,129.00	45.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	88,265.00	88,265.00	0.00	88,265.00	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	433,788.00	433,788.00	65,606.00	433,788.00	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	1,433,910.00	1,433,910.00	379,145.40	1,315,446.00	118,464.00	8.3%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,955,963.00	1,955,963.00	444,751.40	1,837,499.00	118,464.00	6.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(9,863,689.00)	(10,335,163.00)	0.00	(9,632,749.00)	(702,414.00)	6.8%
Transfers of Indirect Costs - Interfund		7350	(3,080,175.00)	(3,144,960.00)	0.00	(2,695,608.00)	(449,352.00)	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,943,864.00)	(13,480,123.00)	0.00	(12,328,357.00)	(1,151,766.00)	8.5%
TOTAL, EXPENDITURES			658,702,557.00	652,427,862.00	195,364,289.67	638,986,994.00	13,440,868.00	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,128,920.00	28,920.00	0.00	28,920.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,128,920.00	28,920.00	0.00	28,920.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	1,500,000.00	750,000.00	1,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	1,500,000.00	750,000.00	1,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	15,000,000.00	(15,000,000.00)	New
(d) TOTAL, USES			0.00	0.00	0.00	15,000,000.00	(15,000,000.00)	New
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(100,771,548.00)	(99,733,876.00)	0.00	(99,598,276.00)	135,600.00	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(100,771,548.00)	(99,733,876.00)	0.00	(99,598,276.00)	135,600.00	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(100,142,628.00)	(101,204,956.00)	(750,000.00)	(116,069,356.00)	(14,864,400.00)	14.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	170,849,479.00	184,888,293.00	86,916,931.14	186,987,521.00	2,099,228.00	1.1%
3) Other State Revenue		8300-8599	105,959,538.00	115,103,525.00	20,320,106.39	110,981,685.00	(4,121,840.00)	-3.6%
4) Other Local Revenue		8600-8799	5,258,996.00	5,671,666.00	3,653,601.45	5,308,206.00	(363,460.00)	-6.4%
5) TOTAL, REVENUES			282,068,013.00	305,663,484.00	110,890,638.98	303,277,412.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	121,021,060.00	127,203,406.00	27,290,144.55	125,120,759.00	2,082,647.00	1.6%
2) Classified Salaries		2000-2999	52,482,446.00	59,257,445.00	14,145,708.04	57,926,271.00	1,331,174.00	2.2%
3) Employee Benefits		3000-3999	124,371,510.00	127,497,945.00	16,821,467.53	124,695,741.00	2,802,204.00	2.2%
4) Books and Supplies		4000-4999	33,262,046.00	42,899,299.04	3,240,053.24	38,091,786.00	4,807,513.04	11.2%
5) Services and Other Operating Expenditures		5000-5999	41,676,805.00	37,138,739.96	3,083,773.94	30,931,484.00	6,207,255.96	16.7%
6) Capital Outlay		6000-6999	833,836.00	2,698,838.00	21,895.20	2,504,608.00	194,230.00	7.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,504,358.00	1,504,358.00	0.00	1,504,358.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,863,689.00	10,338,390.00	0.00	9,635,976.00	702,414.00	6.8%
9) TOTAL, EXPENDITURES			385,015,750.00	408,538,421.00	64,603,042.50	390,410,983.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,947,737.00)	(102,874,937.00)	46,287,596.48	(87,133,571.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00	0.00	0.0%
b) Transfers Out		7600-7629	7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00	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	100,771,548.00	99,733,876.00	0.00	99,598,276.00	(135,600.00)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,771,548.00	99,733,876.00	0.00	99,598,276.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,176,189.00)	(3,141,061.00)	46,287,596.48	12,464,705.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,176,189.94	4,310,854.56		4,310,854.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,176,189.94	4,310,854.56		4,310,854.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,176,189.94	4,310,854.56		4,310,854.56		
2) Ending Balance, June 30 (E + F1e)			0.94	1,169,793.56		16,775,559.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.94	1,169,793.59		16,775,559.59		
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		9790	0.00	(0.03)		(0.03)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	14,504,585.00	14,518,993.00	(14,688,164.80)	14,518,993.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,273,332.00	1,311,090.00	(1,254,263.64)	1,282,126.00	(28,964.00)	-2.2%
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	452,430.00	452,430.00	(72,710.18)	452,430.00	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	65,769,723.00	63,897,728.00	12,088,246.72	58,662,193.00	(5,235,535.00)	-8.2%
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	7,804,669.00	6,125,023.00	1,840,990.48	4,635,958.00	(1,489,065.00)	-24.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	130,449.00	125,753.00	22,421.19	96,384.00	(29,369.00)	-23.4%
Title III, Part A, English Learner Program	4203	8290	1,598,527.00	1,781,478.00	270,132.75	1,647,165.00	(134,313.00)	-7.5%
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	8,025,649.00	8,139,834.00	369,823.85	6,308,595.00	(1,831,239.00)	-22.5%
Career and Technical Education	3500-3599	8290	1,084,387.00	1,084,387.00	(643,940.49)	1,084,387.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	70,205,728.00	87,451,577.00	88,984,395.26	98,299,290.00	10,847,713.00	12.4%
TOTAL, FEDERAL REVENUE			170,849,479.00	184,888,293.00	86,916,931.14	186,987,521.00	2,099,228.00	1.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	47,146,107.00	47,500,987.00	9,134,941.00	47,500,987.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,243,809.00	1,243,809.00	(87,377.02)	1,243,809.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	3,687,530.00	3,395,708.00	(218,039.00)	3,177,669.00	(218,039.00)	-6.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,672,229.00	4,670,172.00	(292,279.95)	4,670,172.00	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	1,100,000.00	2,119,812.00	1,991,700.97	1,519,812.00	(600,000.00)	-28.3%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	(1,187,289.00)	(1,187,289.00)	New
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	49,109,863.00	56,173,037.00	9,791,160.39	54,056,525.00	(2,116,512.00)	-3.8%
TOTAL, OTHER STATE REVENUE			105,959,538.00	115,103,525.00	20,320,106.39	110,981,685.00	(4,121,840.00)	-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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,840,971.00	1,840,971.00	2,312,566.91	1,840,971.00	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	6,024.32	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,418,025.00	3,830,695.00	1,335,010.22	3,467,235.00	(363,460.00)	-9.5%
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%
TOTAL, OTHER LOCAL REVENUE			5,258,996.00	5,671,666.00	3,653,601.45	5,308,206.00	(363,460.00)	-6.4%
TOTAL, REVENUES			282,068,013.00	305,663,484.00	110,890,638.98	303,277,412.00	(2,386,072.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	86,165,228.00	81,191,112.00	18,024,528.79	80,203,016.00	988,096.00	1.2%
Certificated Pupil Support Salaries		1200	16,809,152.00	25,233,610.00	3,839,312.03	25,045,498.00	188,112.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,626,733.00	8,166,856.00	2,049,875.51	7,645,418.00	521,438.00	6.4%
Other Certificated Salaries		1900	11,419,947.00	12,611,828.00	3,376,428.22	12,226,827.00	385,001.00	3.1%
TOTAL, CERTIFICATED SALARIES			121,021,060.00	127,203,406.00	27,290,144.55	125,120,759.00	2,082,647.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	26,611,146.00	27,365,344.00	6,449,801.65	26,801,298.00	564,046.00	2.1%
Classified Support Salaries		2200	19,327,754.00	23,488,977.00	5,724,124.77	22,951,339.00	537,638.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	2,595,689.00	3,252,010.00	882,663.01	3,234,637.00	17,373.00	0.5%
Clerical, Technical and Office Salaries		2400	3,104,572.00	3,625,980.00	943,880.24	3,516,831.00	109,149.00	3.0%
Other Classified Salaries		2900	843,285.00	1,525,134.00	145,238.37	1,422,166.00	102,968.00	6.8%
TOTAL, CLASSIFIED SALARIES			52,482,446.00	59,257,445.00	14,145,708.04	57,926,271.00	1,331,174.00	2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	58,887,180.00	60,443,553.00	4,133,530.12	59,572,875.00	870,678.00	1.4%
PERS		3201-3202	9,994,443.00	11,044,200.00	2,697,867.43	10,317,984.00	726,216.00	6.6%
OASDI/Medicare/Alternative		3301-3302	5,439,620.00	5,908,062.00	1,298,029.72	5,789,475.00	118,587.00	2.0%
Health and Welfare Benefits		3401-3402	33,672,601.00	33,741,733.00	5,732,099.23	32,984,818.00	756,915.00	2.2%
Unemployment Insurance		3501-3502	85,715.00	115,291.00	17,561.79	113,647.00	1,644.00	1.4%
Workers' Compensation		3601-3602	1,661,867.00	1,890,449.00	418,429.42	1,840,978.00	49,471.00	2.6%
OPEB, Allocated		3701-3702	14,392,998.00	14,096,694.00	2,456,544.43	13,818,271.00	278,423.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	237,086.00	257,963.00	67,405.39	257,693.00	270.00	0.1%
TOTAL, EMPLOYEE BENEFITS			124,371,510.00	127,497,945.00	16,821,467.53	124,695,741.00	2,802,204.00	2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,703,934.00	1,665,834.00	288,583.83	1,114,532.00	551,302.00	33.1%
Books and Other Reference Materials		4200	3,008,627.00	2,917,104.00	701,004.27	2,449,150.00	467,954.00	16.0%
Materials and Supplies		4300	22,499,672.00	22,621,680.04	2,021,206.98	19,428,176.00	3,193,504.04	14.1%
Noncapitalized Equipment		4400	6,049,813.00	15,694,681.00	229,258.16	15,099,928.00	594,753.00	3.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			33,262,046.00	42,899,299.04	3,240,053.24	38,091,786.00	4,807,513.04	11.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,884,309.00	13,612,570.36	1,051,268.00	13,524,423.00	88,147.36	0.6%
Travel and Conferences		5200	1,966,311.00	1,626,064.00	575,625.42	951,471.00	674,593.00	41.5%
Dues and Memberships		5300	16,999.00	17,109.00	0.00	2,289.00	14,820.00	86.6%
Insurance		5400-5450	1,612,279.00	1,655,206.60	338,384.20	1,613,494.00	41,712.60	2.5%
Operations and Housekeeping Services		5500	63,184.00	63,184.00	0.00	4,000.00	59,184.00	93.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,056,341.00	2,086,313.00	303,986.10	1,702,680.00	383,633.00	18.4%
Transfers of Direct Costs		5710	3,352,948.00	2,849,551.00	(37,966.84)	2,989,051.00	(139,500.00)	-4.9%
Transfers of Direct Costs - Interfund		5750	(2,209,310.00)	(2,087,427.00)	(423,534.74)	(1,686,535.00)	(400,892.00)	19.2%
Professional/Consulting Services and Operating Expenditures		5800	20,910,182.00	17,281,498.00	1,251,798.90	11,796,466.00	5,485,032.00	31.7%
Communications		5900	23,562.00	34,671.00	24,212.90	34,145.00	526.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,676,805.00	37,138,739.96	3,083,773.94	30,931,484.00	6,207,255.96	16.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	15,000.00	0.00	12,530.00	2,470.00	16.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	222,941.00	1,979,943.00	(18,387.82)	627,200.00	1,352,743.00	68.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	357,226.00	450,226.00	40,283.02	1,800,048.00	(1,349,822.00)	-299.8%
Equipment Replacement		6500	253,669.00	253,669.00	0.00	64,830.00	188,839.00	74.4%
TOTAL, CAPITAL OUTLAY			833,836.00	2,698,838.00	21,895.20	2,504,608.00	194,230.00	7.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,504,358.00	1,504,358.00	0.00	1,504,358.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,504,358.00	1,504,358.00	0.00	1,504,358.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	9,863,689.00	10,335,163.00	0.00	9,632,749.00	702,414.00	6.8%
Transfers of Indirect Costs - Interfund		7350	0.00	3,227.00	0.00	3,227.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,863,689.00	10,338,390.00	0.00	9,635,976.00	702,414.00	6.8%
TOTAL, EXPENDITURES			385,015,750.00	408,538,421.00	64,603,042.50	390,410,983.00	18,127,438.00	4.4%

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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	100,771,548.00	99,733,876.00	0.00	99,598,276.00	(135,600.00)	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			100,771,548.00	99,733,876.00	0.00	99,598,276.00	(135,600.00)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			100,771,548.00	99,733,876.00	0.00	99,598,276.00	135,600.00	-0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	713,234,082.00	778,833,413.00	142,174,806.33	778,833,413.00	0.00	0.0%
2) Federal Revenue		8100-8299	170,849,479.00	184,888,293.00	87,708,559.04	187,779,149.00	2,890,856.00	1.6%
3) Other State Revenue		8300-8599	120,868,929.00	129,744,051.00	20,185,985.39	125,622,211.00	(4,121,840.00)	-3.2%
4) Other Local Revenue		8600-8799	15,867,379.00	16,304,953.00	8,319,232.63	15,155,160.00	(1,149,793.00)	-7.1%
5) TOTAL, REVENUES			1,020,819,869.00	1,109,770,710.00	258,388,583.39	1,107,389,933.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	429,866,267.00	429,054,085.00	127,843,510.57	425,269,030.00	3,785,055.00	0.9%
2) Classified Salaries		2000-2999	140,140,726.00	142,236,180.00	39,664,744.90	140,650,455.00	1,585,725.00	1.1%
3) Employee Benefits		3000-3999	301,423,243.00	301,019,379.00	61,575,653.84	297,966,607.00	3,052,772.00	1.0%
4) Books and Supplies		4000-4999	60,264,876.00	73,684,552.04	13,758,051.31	66,568,051.00	7,116,501.04	9.7%
5) Services and Other Operating Expenditures		5000-5999	103,204,797.00	105,357,603.96	16,342,088.83	92,192,822.00	13,164,781.96	12.5%
6) Capital Outlay		6000-6999	8,438,252.00	9,295,895.00	338,531.32	6,101,536.00	3,194,359.00	34.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,460,321.00	3,460,321.00	444,751.40	3,341,857.00	118,464.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,080,175.00)	(3,141,733.00)	0.00	(2,692,381.00)	(449,352.00)	14.3%
9) TOTAL, EXPENDITURES			1,043,718,307.00	1,060,966,283.00	259,967,332.17	1,029,397,977.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,898,438.00)	48,804,427.00	(1,578,748.78)	77,991,956.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	9,485,329.00	7,385,329.00	2,650,000.00	7,385,329.00	0.00	0.0%
b) Transfers Out		7600-7629	8,856,409.00	8,856,409.00	3,400,000.00	8,856,409.00	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	15,000,000.00	(15,000,000.00)	New
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			628,920.00	(1,471,080.00)	(750,000.00)	(16,471,080.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,269,518.00)	47,333,347.00	(2,328,748.78)	61,520,876.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	138,737,436.29	152,182,965.30		152,182,965.30	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)			138,737,436.29	152,182,965.30		152,182,965.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,737,436.29	152,182,965.30		152,182,965.30		
2) Ending Balance, June 30 (E + F1e)			116,467,918.29	199,516,312.30		213,703,841.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	78,365.82	90,917.75		90,917.75		
Stores		9712	996,740.58	2,725,283.88		2,725,283.88		
Prepaid Items		9713	1,636,102.42	1,162,384.09		1,162,384.09		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.94	1,169,793.59		16,775,559.59		
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	60,900,000.00	73,700,000.00		76,700,000.00		
Utilization of Reserve for Future Years	0000	9780	60,900,000.00					
Utilization of Reserve for Future Years	0000	9780		73,700,000.00				
Design Science Facility Project	0000	9780				2,500,000.00		
Fresno High CTE Facility	0000	9780				500,000.00		
Utilization of Reserve in Future Years	0000	9780				73,700,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	52,856,708.53	120,667,933.00		116,249,696.02		
Unassigned/Unappropriated Amount		9790	0.00	(0.01)		(0.03)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	560,846,924.00	626,446,255.00	110,514,219.00	626,446,255.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	84,552,267.00	84,552,267.00	32,400,635.00	84,552,267.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(2,012,093.71)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	545,489.00	545,489.00	0.00	545,489.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	305,096.00	305,096.00	0.00	305,096.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	60,914,766.00	60,914,766.00	0.00	60,914,766.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,702,637.00	2,702,637.00	591,120.62	2,702,637.00	0.00	0.0%
Prior Years' Taxes		8043	227,900.00	227,900.00	44,164.78	227,900.00	0.00	0.0%
Supplemental Taxes		8044	2,023,608.00	2,023,608.00	481,027.63	2,023,608.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,728,390.00)	(1,728,390.00)	0.00	(1,728,390.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,439,961.00	6,439,961.00	0.00	6,439,961.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	18,309.79	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			716,830,258.00	782,429,589.00	142,037,383.11	782,429,589.00	0.00	0.0%
LCFF Transfers								
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	(3,596,176.00)	(3,596,176.00)	137,423.22	(3,596,176.00)	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			713,234,082.00	778,833,413.00	142,174,806.33	778,833,413.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	14,504,585.00	14,518,993.00	(14,688,164.80)	14,518,993.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,273,332.00	1,311,090.00	(1,254,263.64)	1,282,126.00	(28,964.00)	-2.2%
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	452,430.00	452,430.00	(72,710.18)	452,430.00	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	65,769,723.00	63,897,728.00	12,088,246.72	58,662,193.00	(5,235,535.00)	-8.2%
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	7,804,669.00	6,125,023.00	1,840,990.48	4,635,958.00	(1,489,065.00)	-24.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	130,449.00	125,753.00	22,421.19	96,384.00	(29,369.00)	-23.4%
Title III, Part A, English Learner Program	4203	8290	1,598,527.00	1,781,478.00	270,132.75	1,647,165.00	(134,313.00)	-7.5%
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	8,025,649.00	8,139,834.00	369,823.85	6,308,595.00	(1,831,239.00)	-22.5%
Career and Technical Education	3500-3599	8290	1,084,387.00	1,084,387.00	(643,940.49)	1,084,387.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	70,205,728.00	87,451,577.00	89,776,023.16	99,090,918.00	11,639,341.00	13.3%
TOTAL, FEDERAL REVENUE			170,849,479.00	184,888,293.00	87,708,559.04	187,779,149.00	2,890,856.00	1.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	47,146,107.00	47,500,987.00	9,134,941.00	47,500,987.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,243,809.00	1,243,809.00	(87,377.02)	1,243,809.00	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	2,736,543.00	2,736,543.00	0.00	2,736,543.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	14,355,910.00	13,795,223.00	(458,655.00)	13,577,184.00	(218,039.00)	-1.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,672,229.00	4,670,172.00	(292,279.95)	4,670,172.00	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	1,100,000.00	2,119,812.00	1,991,700.97	1,519,812.00	(600,000.00)	-28.3%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	(1,187,289.00)	(1,187,289.00)	New
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	50,614,331.00	57,677,505.00	9,897,655.39	55,560,993.00	(2,116,512.00)	-3.7%
TOTAL, OTHER STATE REVENUE			120,868,929.00	129,744,051.00	20,185,985.39	125,622,211.00	(4,121,840.00)	-3.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	1,840,971.00	1,840,971.00	2,312,566.91	1,840,971.00	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	42,527.00	42,527.00	0.00	57,284.00	14,757.00	34.7%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	6,024.32	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	384,768.00	384,768.00	12,399.70	192,384.00	(192,384.00)	-50.0%
Interest		8660	1,750,000.00	1,750,000.00	17.69	1,750,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	967,000.00	967,000.00	938.20	483,000.00	(484,000.00)	-50.1%
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	10,882,113.00	11,319,687.00	5,987,285.81	10,831,521.00	(488,166.00)	-4.3%
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%
TOTAL, OTHER LOCAL REVENUE			15,867,379.00	16,304,953.00	8,319,232.63	15,155,160.00	(1,149,793.00)	-7.1%
TOTAL, REVENUES			1,020,819,869.00	1,109,770,710.00	258,388,583.39	1,107,389,933.00	(2,380,777.00)	-0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	336,320,064.00	335,612,344.00	98,356,004.04	333,142,078.00	2,470,266.00	0.7%
Certificated Pupil Support Salaries		1200	31,873,758.00	32,779,309.00	10,484,650.50	32,541,906.00	237,403.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	47,653,668.00	46,989,520.00	14,921,910.85	46,345,560.00	643,960.00	1.4%
Other Certificated Salaries		1900	14,018,777.00	13,672,912.00	4,080,945.18	13,239,486.00	433,426.00	3.2%
TOTAL, CERTIFICATED SALARIES			429,866,267.00	429,054,085.00	127,843,510.57	425,269,030.00	3,785,055.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	33,408,451.00	32,306,610.00	7,103,570.56	31,723,744.00	582,866.00	1.8%
Classified Support Salaries		2200	60,933,713.00	62,198,289.00	18,294,244.91	61,490,213.00	708,076.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	14,135,295.00	14,266,404.00	4,621,038.93	14,208,211.00	58,193.00	0.4%
Clerical, Technical and Office Salaries		2400	28,701,456.00	29,586,859.00	9,090,061.24	29,464,618.00	122,241.00	0.4%
Other Classified Salaries		2900	2,961,811.00	3,878,018.00	555,829.26	3,763,669.00	114,349.00	2.9%
TOTAL, CLASSIFIED SALARIES			140,140,726.00	142,236,180.00	39,664,744.90	140,650,455.00	1,585,725.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	108,176,887.00	107,854,734.00	19,642,090.69	106,897,146.00	957,588.00	0.9%
PERS		3201-3202	26,667,543.00	26,991,533.00	7,608,728.46	26,256,423.00	735,110.00	2.7%
OASDI/Medicare/Alternative		3301-3302	15,842,146.00	16,154,945.00	4,206,501.86	15,990,250.00	164,695.00	1.0%
Health and Welfare Benefits		3401-3402	100,501,923.00	99,628,327.00	19,738,212.27	98,850,001.00	778,326.00	0.8%
Unemployment Insurance		3501-3502	264,263.00	329,017.00	68,360.66	302,585.00	26,432.00	8.0%
Workers' Compensation		3601-3602	6,530,968.00	6,528,761.00	1,634,623.36	6,443,473.00	85,288.00	1.3%
OPEB, Allocated		3701-3702	42,985,849.00	42,866,971.00	8,459,156.91	42,587,453.00	279,518.00	0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	453,664.00	665,091.00	217,979.63	639,276.00	25,815.00	3.9%
TOTAL, EMPLOYEE BENEFITS			301,423,243.00	301,019,379.00	61,575,653.84	297,966,607.00	3,052,772.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,705,737.00	1,946,914.00	827,810.29	1,114,532.00	832,382.00	42.8%
Books and Other Reference Materials		4200	3,897,972.00	3,874,961.00	812,156.13	3,249,104.00	625,857.00	16.2%
Materials and Supplies		4300	34,171,019.00	38,863,879.04	7,205,194.24	34,155,181.00	4,708,698.04	12.1%
Noncapitalized Equipment		4400	20,490,148.00	28,998,798.00	4,912,890.65	28,049,234.00	949,564.00	3.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,264,876.00	73,684,552.04	13,758,051.31	66,568,051.00	7,116,501.04	9.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	34,731,370.00	33,299,008.36	1,601,511.80	33,172,138.00	126,870.36	0.4%
Travel and Conferences		5200	3,200,586.00	2,740,219.00	597,180.90	2,022,743.00	717,476.00	26.2%
Dues and Memberships		5300	162,477.00	162,587.00	104,418.40	131,954.00	30,633.00	18.8%
Insurance		5400-5450	5,164,051.00	5,361,259.60	1,321,912.64	5,312,435.00	48,824.60	0.9%
Operations and Housekeeping Services		5500	23,546,244.00	23,548,744.00	4,430,042.36	22,779,559.00	769,185.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,531,979.00	7,805,276.00	3,186,527.24	7,244,190.00	561,086.00	7.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,350,063.00)	(2,080,553.00)	(147,117.63)	(1,679,861.00)	(400,692.00)	19.3%
Professional/Consulting Services and Operating Expenditures		5800	29,000,763.00	32,282,302.00	3,880,699.85	20,974,777.00	11,307,525.00	35.0%
Communications		5900	2,217,390.00	2,238,761.00	1,366,913.27	2,234,887.00	3,874.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,204,797.00	105,357,603.96	16,342,088.83	92,192,822.00	13,164,781.96	12.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	14,000.00	29,403.00	(900.00)	12,915.00	16,488.00	56.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,474,023.00	8,178,352.00	292,401.28	4,125,068.00	4,053,284.00	49.6%
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	458,385.00	596,296.00	47,030.04	1,853,987.00	(1,257,691.00)	-210.9%
Equipment Replacement		6500	491,844.00	491,844.00	0.00	109,566.00	382,278.00	77.7%
TOTAL, CAPITAL OUTLAY			8,438,252.00	9,295,895.00	338,531.32	6,101,536.00	3,194,359.00	34.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	88,265.00	88,265.00	0.00	88,265.00	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	1,938,146.00	1,938,146.00	65,606.00	1,938,146.00	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	1,433,910.00	1,433,910.00	379,145.40	1,315,446.00	118,464.00	8.3%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,460,321.00	3,460,321.00	444,751.40	3,341,857.00	118,464.00	3.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(3,080,175.00)	(3,141,733.00)	0.00	(2,692,381.00)	(449,352.00)	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,080,175.00)	(3,141,733.00)	0.00	(2,692,381.00)	(449,352.00)	14.3%
TOTAL, EXPENDITURES			1,043,718,307.00	1,060,966,283.00	259,967,332.17	1,029,397,977.00	31,568,306.00	3.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	9,485,329.00	7,385,329.00	2,650,000.00	7,385,329.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,485,329.00	7,385,329.00	2,650,000.00	7,385,329.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,856,409.00	8,856,409.00	3,400,000.00	8,856,409.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,856,409.00	8,856,409.00	3,400,000.00	8,856,409.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	15,000,000.00	(15,000,000.00)	New
(d) TOTAL, USES			0.00	0.00	0.00	15,000,000.00	(15,000,000.00)	New
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			628,920.00	(1,471,080.00)	(750,000.00)	(16,471,080.00)	15,000,000.00	1019.7%

Resource	Description	2020-21
		Projected Year Totals
3210	Elementary and Secondary School Emergen	10,847,713.00
3215	Governor's Emergency Education Relief Fun	3,944,025.00
6230	California Clean Energy Jobs Act	0.88
6300	Lottery: Instructional Materials	403,058.00
7085	Learning Communities for School Success P	0.31
7311	Classified School Employee Professional De	410,970.40
7388	SB 117 COVID-19 LEA Response Funds	1,169,792.00
Total, Restricted Balance		16,775,559.59

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,236,806.00	1,278,347.00	(113,179.07)	1,250,149.00	(28,198.00)	-2.2%
3) Other State Revenue		8300-8599	5,534,090.00	5,534,090.00	0.00	6,077,877.00	543,787.00	9.8%
4) Other Local Revenue		8600-8799	606,258.00	606,258.00	70,885.78	600,289.00	(5,969.00)	-1.0%
5) TOTAL, REVENUES			7,377,154.00	7,418,695.00	(42,293.29)	7,928,315.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,598,963.00	2,798,013.00	748,013.61	2,661,303.00	136,710.00	4.9%
2) Classified Salaries		2000-2999	1,599,426.00	1,599,426.00	428,216.25	1,455,049.00	144,377.00	9.0%
3) Employee Benefits		3000-3999	2,396,239.00	2,395,739.00	458,116.80	2,233,508.00	162,231.00	6.8%
4) Books and Supplies		4000-4999	597,990.00	940,149.00	(4,225.85)	391,384.00	548,765.00	58.4%
5) Services and Other Operating Expenditures		5000-5999	808,980.00	1,010,205.00	147,400.46	908,239.00	101,966.00	10.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	203,089.00	207,825.00	0.00	191,048.00	16,777.00	8.1%
9) TOTAL, EXPENDITURES			8,204,687.00	8,951,357.00	1,777,521.27	7,840,531.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(827,533.00)	(1,532,662.00)	(1,819,814.56)	87,784.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(827,533.00)	(1,532,662.00)	(1,819,814.56)	87,784.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	827,534.61	1,532,663.27		1,532,663.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			827,534.61	1,532,663.27		1,532,663.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			827,534.61	1,532,663.27		1,532,663.27		
2) Ending Balance, June 30 (E + F1e)			1.61	1.27		1,620,447.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.79	0.69		1,424,709.69		
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	0.82	0.58		195,737.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
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	122,636.00	122,636.00	(122,598.00)	122,636.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,114,170.00	1,155,711.00	9,418.93	1,127,513.00	(28,198.00)	-2.4%
TOTAL, FEDERAL REVENUE			1,236,806.00	1,278,347.00	(113,179.07)	1,250,149.00	(28,198.00)	-2.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,844,098.00	4,844,098.00	0.00	5,387,885.00	543,787.00	11.2%
All Other State Revenue	All Other	8590	689,992.00	689,992.00	0.00	689,992.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,534,090.00	5,534,090.00	0.00	6,077,877.00	543,787.00	9.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(0.10)	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	215,275.00	215,275.00	1,740.00	215,275.00	0.00	0.0%
Interagency Services		8677	340,982.00	340,982.00	69,038.91	335,013.00	(5,969.00)	-1.8%
Other Local Revenue								
All Other Local Revenue		8699	50,001.00	50,001.00	106.97	50,001.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			606,258.00	606,258.00	70,885.78	600,289.00	(5,969.00)	-1.0%
TOTAL, REVENUES			7,377,154.00	7,418,695.00	(42,293.29)	7,928,315.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,724,882.00	1,923,432.00	445,640.04	1,786,394.00	137,038.00	7.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	874,081.00	874,581.00	302,373.57	874,909.00	(328.00)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,598,963.00	2,798,013.00	748,013.61	2,661,303.00	136,710.00	4.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	505,851.00	505,851.00	134,003.95	466,090.00	39,761.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	110,696.00	110,696.00	37,322.91	110,696.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	921,379.00	921,379.00	255,376.23	836,246.00	85,133.00	9.2%
Other Classified Salaries		2900	61,500.00	61,500.00	1,513.16	42,017.00	19,483.00	31.7%
TOTAL, CLASSIFIED SALARIES			1,599,426.00	1,599,426.00	428,216.25	1,455,049.00	144,377.00	9.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	712,900.00	712,900.00	110,741.86	704,858.00	8,042.00	1.1%
PERS		3201-3202	317,997.00	317,997.00	84,887.47	286,394.00	31,603.00	9.9%
OASDI/Medicare/Alternative		3301-3302	150,748.00	150,748.00	39,226.18	145,200.00	5,548.00	3.7%
Health and Welfare Benefits		3401-3402	812,022.00	811,022.00	145,783.09	728,498.00	82,524.00	10.2%
Unemployment Insurance		3501-3502	2,057.00	2,557.00	513.29	2,368.00	189.00	7.4%
Workers' Compensation		3601-3602	48,288.00	48,288.00	12,221.60	46,240.00	2,048.00	4.2%
OPEB, Allocated		3701-3702	344,180.00	344,180.00	62,479.06	312,216.00	31,964.00	9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,047.00	8,047.00	2,264.25	7,734.00	313.00	3.9%
TOTAL, EMPLOYEE BENEFITS			2,396,239.00	2,395,739.00	458,116.80	2,233,508.00	162,231.00	6.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,939.00	5,939.00	0.00	4,873.00	1,066.00	17.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	573,395.00	915,554.00	425.71	377,511.00	538,043.00	58.8%
Noncapitalized Equipment		4400	18,656.00	18,656.00	(4,651.56)	9,000.00	9,656.00	51.8%
TOTAL, BOOKS AND SUPPLIES			597,990.00	940,149.00	(4,225.85)	391,384.00	548,765.00	58.4%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	100,499.00	132,499.00	15,000.00	105,907.00	26,592.00	20.1%
Travel and Conferences		5200	34,920.00	34,920.00	0.00	28,766.00	6,154.00	17.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	39,045.00	39,045.00	9,883.62	37,937.00	1,108.00	2.8%
Operations and Housekeeping Services		5500	190,250.00	260,250.00	48,284.94	198,700.00	61,550.00	23.7%
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	10,154.00	10,154.00	0.00	4,358.00	5,796.00	57.1%
Professional/Consulting Services and Operating Expenditures		5800	434,112.00	533,337.00	74,231.90	532,571.00	766.00	0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			808,980.00	1,010,205.00	147,400.46	908,239.00	101,966.00	10.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	203,089.00	207,825.00	0.00	191,048.00	16,777.00	8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			203,089.00	207,825.00	0.00	191,048.00	16,777.00	8.1%
TOTAL, EXPENDITURES			8,204,687.00	8,951,357.00	1,777,521.27	7,840,531.00		

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

Resource	Description	2020/21
		Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	0.35
6391	Adult Education Program	1,424,709.34
Total, Restricted Balance		<u>1,424,709.69</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	414,010.00	414,010.00	136,792.55	414,010.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,996,084.00	18,462,983.00	6,528,767.46	18,462,983.00	0.00	0.0%
4) Other Local Revenue		8600-8799	156,206.00	404,308.00	372,027.91	404,308.00	0.00	0.0%
5) TOTAL, REVENUES			17,566,300.00	19,281,301.00	7,037,587.92	19,281,301.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,617,890.00	5,854,946.00	1,669,003.30	5,853,573.00	1,373.00	0.0%
2) Classified Salaries		2000-2999	3,822,755.00	3,795,155.00	962,284.69	3,791,825.00	3,330.00	0.1%
3) Employee Benefits		3000-3999	7,145,948.00	7,334,251.00	1,437,117.05	7,318,487.00	15,764.00	0.2%
4) Books and Supplies		4000-4999	433,464.00	682,126.00	4,542.92	696,436.00	(14,310.00)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	887,565.00	891,360.00	49,679.78	896,025.00	(4,665.00)	-0.5%
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	658,678.00	723,463.00	0.00	724,955.00	(1,492.00)	-0.2%
9) TOTAL, EXPENDITURES			17,566,300.00	19,281,301.00	4,122,627.74	19,281,301.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,914,960.18	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,914,960.18	0.00		
F. FUND BALANCE, RESERVES								
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)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	414,010.00	414,010.00	136,792.55	414,010.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			414,010.00	414,010.00	136,792.55	414,010.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	14,552,095.00	16,018,994.00	6,527,629.46	16,018,994.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,443,989.00	2,443,989.00	1,138.00	2,443,989.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,996,084.00	18,462,983.00	6,528,767.46	18,462,983.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,290.00	30,290.00	0.00	30,290.00	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	2,000.00	2,000.00	10.00	2,000.00	0.00	0.0%
Interagency Services		8677	123,916.00	372,018.00	372,017.91	372,018.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,206.00	404,308.00	372,027.91	404,308.00	0.00	0.0%
TOTAL, REVENUES			17,566,300.00	19,281,301.00	7,037,587.92	19,281,301.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,899,478.00	5,182,434.00	1,513,723.31	5,182,422.00	12.00	0.0%
Certificated Pupil Support Salaries		1200	111,291.00	111,291.00	34,609.81	108,594.00	2,697.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	316,080.00	316,180.00	59,863.38	316,157.00	23.00	0.0%
Other Certificated Salaries		1900	291,041.00	245,041.00	60,806.80	246,400.00	(1,359.00)	-0.6%
TOTAL, CERTIFICATED SALARIES			4,617,890.00	5,854,946.00	1,669,003.30	5,853,573.00	1,373.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,510,326.00	3,535,326.00	906,496.91	3,534,846.00	480.00	0.0%
Classified Support Salaries		2200	57,840.00	2,840.00	0.00	0.00	2,840.00	100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	254,589.00	256,989.00	55,787.78	256,979.00	10.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,822,755.00	3,795,155.00	962,284.69	3,791,825.00	3,330.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,182,196.00	1,372,545.00	243,050.81	1,367,724.00	4,821.00	0.4%
PERS		3201-3202	868,121.00	915,421.00	213,964.96	926,341.00	(10,920.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	381,844.00	416,686.00	91,259.53	399,082.00	17,604.00	4.2%
Health and Welfare Benefits		3401-3402	3,210,430.00	3,056,794.00	597,436.56	3,056,783.00	11.00	0.0%
Unemployment Insurance		3501-3502	4,098.00	4,866.00	1,099.89	4,844.00	22.00	0.5%
Workers' Compensation		3601-3602	97,056.00	112,372.00	26,560.73	109,195.00	3,177.00	2.8%
OPEB, Allocated		3701-3702	1,375,620.00	1,425,084.00	256,045.57	1,424,723.00	361.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,583.00	30,483.00	7,699.00	29,795.00	688.00	2.3%
TOTAL, EMPLOYEE BENEFITS			7,145,948.00	7,334,251.00	1,437,117.05	7,318,487.00	15,764.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	433,464.00	682,126.00	4,542.92	696,436.00	(14,310.00)	-2.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			433,464.00	682,126.00	4,542.92	696,436.00	(14,310.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	77,501.00	87,296.00	21,479.78	87,296.00	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	5,094.00	(5,094.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	665,491.00	655,491.00	0.00	655,491.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	144,573.00	148,573.00	28,200.00	148,144.00	429.00	0.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			887,565.00	891,360.00	49,679.78	896,025.00	(4,665.00)	-0.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	658,678.00	723,463.00	0.00	724,955.00	(1,492.00)	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			658,678.00	723,463.00	0.00	724,955.00	(1,492.00)	-0.2%
TOTAL, EXPENDITURES			17,566,300.00	19,281,301.00	4,122,627.74	19,281,301.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,799,466.00	53,712,832.00	1,127,775.03	39,562,265.00	(14,150,567.00)	-26.3%
3) Other State Revenue		8300-8599	3,208,586.00	3,208,586.00	155,271.49	2,644,376.00	(564,210.00)	-17.6%
4) Other Local Revenue		8600-8799	849,687.00	849,687.00	373,902.91	1,401,941.00	552,254.00	65.0%
5) TOTAL, REVENUES			55,857,739.00	57,771,105.00	1,656,949.43	43,608,582.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,298,045.00	14,298,045.00	3,469,299.21	13,234,310.00	1,063,735.00	7.4%
3) Employee Benefits		3000-3999	10,932,631.00	10,932,631.00	2,255,689.86	10,074,094.00	858,537.00	7.9%
4) Books and Supplies		4000-4999	26,739,867.00	26,616,830.00	2,384,194.77	18,140,080.00	8,476,750.00	31.8%
5) Services and Other Operating Expenditures		5000-5999	3,213,708.00	3,344,708.00	44,584.38	2,740,015.00	604,693.00	18.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,218,408.00	2,210,445.00	0.00	1,776,378.00	434,067.00	19.6%
9) TOTAL, EXPENDITURES			57,402,659.00	57,402,659.00	8,153,768.22	45,964,877.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,544,920.00)	368,446.00	(6,496,818.79)	(2,356,295.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,544,920.00)	368,446.00	(6,496,818.79)	(2,356,295.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,657,691.37	17,998,983.13		17,998,983.13	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)			13,657,691.37	17,998,983.13		17,998,983.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,657,691.37	17,998,983.13		17,998,983.13		
2) Ending Balance, June 30 (E + F1e)			12,112,771.37	18,367,429.13		15,642,688.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	782,296.00	2,285,225.38		2,285,225.38		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,330,475.37	16,082,203.75		13,357,462.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	51,799,466.00	53,712,832.00	1,127,775.03	39,562,265.00	(14,150,567.00)	-26.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			51,799,466.00	53,712,832.00	1,127,775.03	39,562,265.00	(14,150,567.00)	-26.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,208,586.00	3,208,586.00	155,271.49	2,644,376.00	(564,210.00)	-17.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,208,586.00	3,208,586.00	155,271.49	2,644,376.00	(564,210.00)	-17.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	150,000.00	150,000.00	(6,169.17)	63,730.00	(86,270.00)	-57.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	0.00	396,273.00	46,273.00	13.2%
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	349,687.00	349,687.00	380,072.08	941,938.00	592,251.00	169.4%
TOTAL, OTHER LOCAL REVENUE			849,687.00	849,687.00	373,902.91	1,401,941.00	552,254.00	65.0%
TOTAL, REVENUES			55,857,739.00	57,771,105.00	1,656,949.43	43,608,582.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	11,505,697.00	11,505,697.00	2,983,249.51	10,812,826.00	692,871.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	839,835.00	916,835.00	241,335.71	783,944.00	132,891.00	14.5%
Clerical, Technical and Office Salaries		2400	852,513.00	825,513.00	244,713.99	801,495.00	24,018.00	2.9%
Other Classified Salaries		2900	1,100,000.00	1,050,000.00	0.00	836,045.00	213,955.00	20.4%
TOTAL, CLASSIFIED SALARIES			14,298,045.00	14,298,045.00	3,469,299.21	13,234,310.00	1,063,735.00	7.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,336,950.00	2,336,950.00	658,661.32	2,250,174.00	86,776.00	3.7%
OASDI/Medicare/Alternative		3301-3302	871,500.00	879,000.00	229,681.92	878,459.00	541.00	0.1%
Health and Welfare Benefits		3401-3402	5,276,561.00	5,241,561.00	917,197.39	4,714,683.00	526,878.00	10.1%
Unemployment Insurance		3501-3502	6,272.00	6,272.00	1,525.86	6,061.00	211.00	3.4%
Workers' Compensation		3601-3602	151,778.00	151,778.00	36,925.98	141,112.00	10,666.00	7.0%
OPEB, Allocated		3701-3702	2,261,159.00	2,253,659.00	393,072.40	2,020,518.00	233,141.00	10.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,411.00	63,411.00	18,624.99	63,087.00	324.00	0.5%
TOTAL, EMPLOYEE BENEFITS			10,932,631.00	10,932,631.00	2,255,689.86	10,074,094.00	858,537.00	7.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,805,594.00	2,805,594.00	608,360.29	2,232,159.00	573,435.00	20.4%
Noncapitalized Equipment		4400	500,000.00	500,000.00	15,909.04	200,000.00	300,000.00	60.0%
Food		4700	23,434,273.00	23,311,236.00	1,759,925.44	15,707,921.00	7,603,315.00	32.6%
TOTAL, BOOKS AND SUPPLIES			26,739,867.00	26,616,830.00	2,384,194.77	18,140,080.00	8,476,750.00	31.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	43,100.00	43,100.00	2,577.27	10,668.00	32,432.00	75.2%
Dues and Memberships		5300	75,000.00	75,000.00	18,803.88	75,000.00	0.00	0.0%
Insurance		5400-5450	122,748.00	122,748.00	29,862.41	114,114.00	8,634.00	7.0%
Operations and Housekeeping Services		5500	711,000.00	711,000.00	190,033.86	553,089.00	157,911.00	22.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,902,231.00	1,987,231.00	44,180.99	1,982,260.00	4,971.00	0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	249,629.00	249,629.00	(260,364.70)	(150,184.00)	399,813.00	160.2%
Professional/Consulting Services and Operating Expenditures		5800	80,000.00	121,000.00	17,731.21	120,129.00	871.00	0.7%
Communications		5900	30,000.00	35,000.00	1,759.46	34,939.00	61.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,213,708.00	3,344,708.00	44,584.38	2,740,015.00	604,693.00	18.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,218,408.00	2,210,445.00	0.00	1,776,378.00	434,067.00	19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,218,408.00	2,210,445.00	0.00	1,776,378.00	434,067.00	19.6%
TOTAL, EXPENDITURES			57,402,659.00	57,402,659.00	8,153,768.22	45,964,877.00		

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

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	7,985,787.38
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	5,371,675.37
Total, Restricted Balance		<u>13,357,462.75</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.05	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.05	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	118,536.00	78,361.00	0.00	78,359.00	2.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,217,158.00	7,278,048.00	2,608,173.81	7,278,050.00	(2.00)	0.0%
6) Capital Outlay		6000-6999	20,715.00	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			7,356,409.00	7,356,409.00	2,608,173.81	7,356,409.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,356,409.00)	(7,356,409.00)	(2,608,173.76)	(7,356,409.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00	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			7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	41,826.24	0.00		
F. FUND BALANCE, RESERVES								
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)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.05	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.05	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.05	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	118,534.00	78,359.00	0.00	78,359.00	0.00	0.0%
Noncapitalized Equipment		4400	2.00	2.00	0.00	0.00	2.00	100.0%
TOTAL, BOOKS AND SUPPLIES			118,536.00	78,361.00	0.00	78,359.00	2.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,213,111.00	5,425,209.00	2,336,640.40	5,425,567.00	(358.00)	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	599,395.00	317,058.00	213,522.41	317,058.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,404,652.00	1,535,781.00	58,011.00	1,535,425.00	356.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,217,158.00	7,278,048.00	2,608,173.81	7,278,050.00	(2.00)	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,581.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	19,134.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,715.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,356,409.00	7,356,409.00	2,608,173.81	7,356,409.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,356,409.00	7,356,409.00	2,650,000.00	7,356,409.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	425,000.00	425,000.00	0.00	675,000.00	250,000.00	58.8%
5) TOTAL, REVENUES			425,000.00	425,000.00	0.00	675,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	479,876.00	1,495,002.00	13,703.33	478,626.00	1,016,376.00	68.0%
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			479,876.00	1,495,002.00	13,703.33	478,626.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,876.00)	(1,070,002.00)	(13,703.33)	196,374.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	44,023,430.00	41,923,430.00	2,650,000.00	35,782,642.00	6,140,788.00	14.6%
2) Other Sources/Uses								
a) Sources		8930-8979	360,000.00	360,000.00	45,000,000.00	45,510,000.00	45,150,000.00	12541.7%
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			(43,663,430.00)	(41,563,430.00)	42,350,000.00	9,727,358.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,718,306.00)	(42,633,432.00)	42,336,296.67	9,923,732.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,718,306.21	42,633,432.99		42,633,432.99	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)			43,718,306.21	42,633,432.99		42,633,432.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,718,306.21	42,633,432.99		42,633,432.99		
2) Ending Balance, June 30 (E + F1e)			0.21	0.99		52,557,164.99		
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	0.21	0.99		52,557,164.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	425,000.00	425,000.00	0.00	675,000.00	250,000.00	58.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			425,000.00	425,000.00	0.00	675,000.00	250,000.00	58.8%
TOTAL, REVENUES			425,000.00	425,000.00	0.00	675,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,876.00	43,597.00	0.00	43,597.00	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	71,137.00	9,789.82	69,887.00	1,250.00	1.8%
Professional/Consulting Services and Operating Expenditures		5800	360,000.00	1,380,268.00	3,913.51	365,142.00	1,015,126.00	73.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			479,876.00	1,495,002.00	13,703.33	478,626.00	1,016,376.00	68.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			479,876.00	1,495,002.00	13,703.33	478,626.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	44,023,430.00	41,923,430.00	2,650,000.00	35,782,642.00	6,140,788.00	14.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			44,023,430.00	41,923,430.00	2,650,000.00	35,782,642.00	6,140,788.00	14.6%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	45,000,000.00	150,000.00	150,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	360,000.00	360,000.00	0.00	45,360,000.00	45,000,000.00	12500.0%
(c) TOTAL, SOURCES			360,000.00	360,000.00	45,000,000.00	45,510,000.00	45,150,000.00	12541.7%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(43,663,430.00)	(41,563,430.00)	42,350,000.00	9,727,358.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,040,000.00	1,040,000.00	390,538.94	1,040,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,040,000.00	1,040,000.00	390,538.94	1,040,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	400.00	1,150.00	376.24	1,150.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,512,430.00	488,761.00	15,947.38	126,268.00	362,493.00	74.2%
6) Capital Outlay		6000-6999	136.00	3,090,598.00	1,364,899.94	3,034,838.00	55,760.00	1.8%
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			4,512,966.00	3,580,509.00	1,381,223.56	3,162,256.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,472,966.00)	(2,540,509.00)	(990,684.62)	(2,122,256.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,920.00	28,920.00	0.00	28,920.00	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			(28,920.00)	(28,920.00)	0.00	(28,920.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,501,886.00)	(2,569,429.00)	(990,684.62)	(2,151,176.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,501,886.46	2,569,429.12		2,569,429.12	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)			3,501,886.46	2,569,429.12		2,569,429.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,501,886.46	2,569,429.12		2,569,429.12		
2) Ending Balance, June 30 (E + F1e)			0.46	0.12		418,253.12		
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) Legally Restricted Balance		9740	0.46	0.12		418,253.12		
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		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	(0.03)	40,000.00	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	1,000,000.00	1,000,000.00	390,538.97	1,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,040,000.00	1,040,000.00	390,538.94	1,040,000.00	0.00	0.0%
TOTAL, REVENUES			1,040,000.00	1,040,000.00	390,538.94	1,040,000.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	400.00	1,150.00	376.24	1,150.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			400.00	1,150.00	376.24	1,150.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,945,157.00	111,488.00	5,760.00	27,000.00	84,488.00	75.8%
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	15,000.00	10,187.38	45,196.00	(30,196.00)	-201.3%
Professional/Consulting Services and Operating Expenditures		5800	567,273.00	362,273.00	0.00	54,072.00	308,201.00	85.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,512,430.00	488,761.00	15,947.38	126,268.00	362,493.00	74.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	24,250.00	245.00	20,225.00	4,025.00	16.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	136.00	2,864,325.00	1,222,482.47	2,861,909.00	2,416.00	0.1%
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	202,023.00	142,172.47	152,704.00	49,319.00	24.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			136.00	3,090,598.00	1,364,899.94	3,034,838.00	55,760.00	1.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,512,966.00	3,580,509.00	1,381,223.56	3,162,256.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	28,920.00	28,920.00	0.00	28,920.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,920.00	28,920.00	0.00	28,920.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,920.00)	(28,920.00)	0.00	(28,920.00)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	418,253.12
Total, Restricted Balance		418,253.12

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	603,332.00	603,332.00	603,332.00	New
4) Other Local Revenue		8600-8799	600,000.00	600,000.00	225,638.52	600,000.00	0.00	0.0%
5) TOTAL, REVENUES			600,000.00	600,000.00	828,970.52	1,203,332.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	920,752.00	920,752.00	0.00	0.00	920,752.00	100.0%
3) Employee Benefits		3000-3999	489,847.00	489,846.00	0.00	0.00	489,846.00	100.0%
4) Books and Supplies		4000-4999	1,712,263.00	1,446,686.00	14,381.02	289,958.00	1,156,728.00	80.0%
5) Services and Other Operating Expenditures		5000-5999	12,175,265.00	17,206,490.00	1,671,856.18	2,597,988.00	14,608,502.00	84.9%
6) Capital Outlay		6000-6999	65,316,262.00	61,437,399.00	11,287,991.28	51,845,838.00	9,591,561.00	15.6%
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			80,614,389.00	81,501,173.00	12,974,228.48	54,733,784.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,014,389.00)	(80,901,173.00)	(12,145,257.96)	(53,530,452.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	34,567,021.00	34,567,021.00	0.00	28,426,233.00	(6,140,788.00)	-17.8%
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			34,567,021.00	34,567,021.00	0.00	28,426,233.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,447,368.00)	(46,334,152.00)	(12,145,257.96)	(25,104,219.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,680,499.90	59,478,775.45		59,478,775.45	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)			62,680,499.90	59,478,775.45		59,478,775.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,680,499.90	59,478,775.45		59,478,775.45		
2) Ending Balance, June 30 (E + F1e)			17,233,131.90	13,144,623.45		34,374,556.45		
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	17,233,131.90	13,144,623.45		34,374,556.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	603,332.00	603,332.00	603,332.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	603,332.00	603,332.00	603,332.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	(0.03)	600,000.00	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	225,638.55	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	600,000.00	225,638.52	600,000.00	0.00	0.0%
TOTAL, REVENUES			600,000.00	600,000.00	828,970.52	1,203,332.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	670,980.00	670,980.00	0.00	0.00	670,980.00	100.0%
Classified Supervisors' and Administrators' Salaries		2300	134,848.00	134,848.00	0.00	0.00	134,848.00	100.0%
Clerical, Technical and Office Salaries		2400	114,924.00	114,924.00	0.00	0.00	114,924.00	100.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			920,752.00	920,752.00	0.00	0.00	920,752.00	100.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	208,099.00	208,099.00	0.00	0.00	208,099.00	100.0%
OASDI/Medicare/Alternative		3301-3302	68,670.00	68,670.00	0.00	0.00	68,670.00	100.0%
Health and Welfare Benefits		3401-3402	142,819.00	142,819.00	0.00	0.00	142,819.00	100.0%
Unemployment Insurance		3501-3502	450.00	450.00	0.00	0.00	450.00	100.0%
Workers' Compensation		3601-3602	10,499.00	10,498.00	0.00	0.00	10,498.00	100.0%
OPEB, Allocated		3701-3702	58,354.00	58,354.00	0.00	0.00	58,354.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	956.00	956.00	0.00	0.00	956.00	100.0%
TOTAL, EMPLOYEE BENEFITS			489,847.00	489,846.00	0.00	0.00	489,846.00	100.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	317,332.00	305,240.00	393.57	72,772.00	232,468.00	76.2%
Noncapitalized Equipment		4400	1,394,931.00	1,141,446.00	13,987.45	217,186.00	924,260.00	81.0%
TOTAL, BOOKS AND SUPPLIES			1,712,263.00	1,446,686.00	14,381.02	289,958.00	1,156,728.00	80.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	8,492.00	8,492.00	0.00	0.00	8,492.00	100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,452,638.00	9,410,154.00	1,212,185.94	243,781.00	9,166,373.00	97.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	682,976.00	632,035.00	144,769.12	631,347.00	688.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	6,031,159.00	7,155,809.00	314,901.12	1,722,860.00	5,432,949.00	75.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,175,265.00	17,206,490.00	1,671,856.18	2,597,988.00	14,608,502.00	84.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	1,156,833.00	1,776,553.00	27,085.81	859,798.00	916,755.00	51.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	60,300,114.00	53,097,729.00	10,787,265.02	50,013,966.00	3,083,763.00	5.8%
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	3,859,315.00	6,563,117.00	473,640.45	972,074.00	5,591,043.00	85.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,316,262.00	61,437,399.00	11,287,991.28	51,845,838.00	9,591,561.00	15.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,614,389.00	81,501,173.00	12,974,228.48	54,733,784.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	34,567,021.00	34,567,021.00	0.00	28,426,233.00	(6,140,788.00)	-17.8%
(a) TOTAL, INTERFUND TRANSFERS IN			34,567,021.00	34,567,021.00	0.00	28,426,233.00	(6,140,788.00)	-17.8%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			34,567,021.00	34,567,021.00	0.00	28,426,233.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	0.03	45,000.00	0.00	0.0%
5) TOTAL, REVENUES			45,000.00	45,000.00	0.03	45,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	225,897.00	225,897.00	350,394.47	225,897.00	0.00	0.0%
3) Employee Benefits		3000-3999	120,838.00	120,838.00	147,286.93	120,838.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,000.00	12,000.00	0.00	0.00	12,000.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	2,728,405.00	2,562,941.00	85,467.28	512,981.00	2,049,960.00	80.0%
6) Capital Outlay		6000-6999	801,181.00	931,181.00	559.00	237,857.00	693,324.00	74.5%
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			3,888,321.00	3,852,857.00	583,707.68	1,097,573.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,843,321.00)	(3,807,857.00)	(583,707.65)	(1,052,573.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,843,321.00)	(3,807,857.00)	(583,707.65)	(1,052,573.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,843,321.98	3,807,857.15		3,807,857.15	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)			3,843,321.98	3,807,857.15		3,807,857.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,843,321.98	3,807,857.15		3,807,857.15		
2) Ending Balance, June 30 (E + F1e)			0.98	0.15		2,755,284.15		
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	0.98	0.15		2,755,284.15		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	0.03	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	45,000.00	0.03	45,000.00	0.00	0.0%
TOTAL, REVENUES			45,000.00	45,000.00	0.03	45,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	164,725.00	164,725.00	261,594.14	164,725.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	33,392.00	33,392.00	37,225.23	33,392.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,780.00	27,780.00	51,575.10	27,780.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			225,897.00	225,897.00	350,394.47	225,897.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	51,420.00	51,420.00	71,681.49	51,420.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16,960.00	16,960.00	25,796.78	16,960.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,159.00	35,159.00	31,789.86	35,159.00	0.00	0.0%
Unemployment Insurance		3501-3502	111.00	111.00	168.57	111.00	0.00	0.0%
Workers' Compensation		3601-3602	2,593.00	2,593.00	3,982.18	2,593.00	0.00	0.0%
OPEB, Allocated		3701-3702	14,360.00	14,360.00	13,624.43	14,360.00	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	235.00	235.00	243.62	235.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			120,838.00	120,838.00	147,286.93	120,838.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	12,000.00	12,000.00	0.00	0.00	12,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			12,000.00	12,000.00	0.00	0.00	12,000.00	100.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,098.00	10,324.00	3,220.43	10,324.00	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	58,915.00	29,247.00	0.00	110,058.00	(80,811.00)	-276.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	60,054.00	38,485.00	76.47	18,339.00	20,146.00	52.3%
Professional/Consulting Services and Operating Expenditures		5800	2,607,338.00	2,484,885.00	82,170.38	374,260.00	2,110,625.00	84.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,728,405.00	2,562,941.00	85,467.28	512,981.00	2,049,960.00	80.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	731,181.00	731,181.00	559.00	65,171.00	666,010.00	91.1%
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	45,000.00	175,000.00	0.00	172,686.00	2,314.00	1.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			801,181.00	931,181.00	559.00	237,857.00	693,324.00	74.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,888,321.00	3,852,857.00	583,707.68	1,097,573.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,849,107.00	54,849,107.00	2,252,418.69	54,849,107.00	0.00	0.0%
5) TOTAL, REVENUES			54,849,107.00	54,849,107.00	2,252,418.69	54,849,107.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	55,057,537.00	55,057,537.00	35,535,467.10	54,868,787.00	188,750.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			55,057,537.00	55,057,537.00	35,535,467.10	54,868,787.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(208,430.00)	(208,430.00)	(33,283,048.41)	(19,680.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	3,297,590.05	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	3,297,590.05	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(208,430.00)	(208,430.00)	(29,985,458.36)	(19,680.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	275,096,758.72	274,106,864.36		274,106,864.36	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)			275,096,758.72	274,106,864.36		274,106,864.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,096,758.72	274,106,864.36		274,106,864.36		
2) Ending Balance, June 30 (E + F1e)			274,888,328.72	273,898,434.36		274,087,184.36		
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	274,888,328.72	273,898,434.36		274,087,184.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	41,536,825.00	41,536,825.00	0.00	41,536,825.00	0.00	0.0%
Unsecured Roll		8612	1,797,677.00	1,797,677.00	823,637.86	1,797,677.00	0.00	0.0%
Prior Years' Taxes		8613	114,753.00	114,753.00	21,687.88	114,753.00	0.00	0.0%
Supplemental Taxes		8614	379,189.00	379,189.00	191,325.14	379,189.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	16,669.00	16,669.00	10,007.72	16,669.00	0.00	0.0%
Interest		8660	3,665,553.00	3,665,553.00	1,652,992.84	3,665,553.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,338,441.00	7,338,441.00	(447,232.75)	7,338,441.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,849,107.00	54,849,107.00	2,252,418.69	54,849,107.00	0.00	0.0%
TOTAL, REVENUES			54,849,107.00	54,849,107.00	2,252,418.69	54,849,107.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	17,905.00	17,905.00	12,476.52	17,905.00	0.00	0.0%
Debt Service - Interest		7438	21,554,626.00	21,554,626.00	11,032,985.00	21,365,876.00	188,750.00	0.9%
Other Debt Service - Principal		7439	33,485,006.00	33,485,006.00	24,490,005.58	33,485,006.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			55,057,537.00	55,057,537.00	35,535,467.10	54,868,787.00	188,750.00	0.3%
TOTAL, EXPENDITURES			55,057,537.00	55,057,537.00	35,535,467.10	54,868,787.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	3,297,590.05	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	3,297,590.05	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	3,297,590.05	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	198,387,801.00	198,394,233.00	28,476,253.65	197,464,267.00	(929,966.00)	-0.5%
5) TOTAL, REVENUES			198,387,801.00	198,394,233.00	28,476,253.65	197,464,267.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,569,977.00	1,557,979.00	521,531.51	1,507,043.00	50,936.00	3.3%
3) Employee Benefits		3000-3999	879,037.00	906,307.00	227,994.67	842,671.00	63,636.00	7.0%
4) Books and Supplies		4000-4999	23,347.00	34,226.00	0.00	20,226.00	14,000.00	40.9%
5) Services and Other Operating Expenses		5000-5999	198,569,740.00	194,196,225.00	56,137,336.19	193,524,371.00	671,854.00	0.3%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			201,042,101.00	196,694,737.00	56,886,862.37	195,894,311.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,654,300.00)	1,699,496.00	(28,410,608.72)	1,569,956.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(2,000,000.00)	(1,000,000.00)	(2,000,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,654,300.00)	(300,504.00)	(29,410,608.72)	(430,044.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	38,900,570.62	40,824,473.72		40,824,473.72	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)			38,900,570.62	40,824,473.72		40,824,473.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,900,570.62	40,824,473.72		40,824,473.72		
2) Ending Net Position, June 30 (E + F1e)			34,246,270.62	40,523,969.72		40,394,429.72		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	34,246,270.62	40,523,969.72		40,394,429.72		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	783,438.00	1,476,232.00	(0.07)	1,476,232.00	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	171,198,381.00	189,190,303.00	23,828,147.66	188,258,516.00	(931,787.00)	-0.5%
All Other Fees and Contracts		8689	4,924,669.00	4,797,534.00	1,631,405.47	4,797,534.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	21,481,313.00	2,930,164.00	3,016,700.59	2,931,985.00	1,821.00	0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,387,801.00	198,394,233.00	28,476,253.65	197,464,267.00	(929,966.00)	-0.5%
TOTAL, REVENUES			198,387,801.00	198,394,233.00	28,476,253.65	197,464,267.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	6,198.00	6,198.00	0.00	0.00	6,198.00	100.0%
Classified Supervisors' and Administrators' Salaries		2300	552,388.00	557,388.00	187,541.22	556,937.00	451.00	0.1%
Clerical, Technical and Office Salaries		2400	1,011,391.00	994,393.00	333,990.29	950,106.00	44,287.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,569,977.00	1,557,979.00	521,531.51	1,507,043.00	50,936.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	325,052.00	335,052.00	101,876.35	302,408.00	32,644.00	9.7%
OASDI/Medicare/Alternative		3301-3302	112,288.00	114,288.00	37,341.55	112,074.00	2,214.00	1.9%
Health and Welfare Benefits		3401-3402	291,788.00	305,958.00	56,882.11	283,613.00	22,345.00	7.3%
Unemployment Insurance		3501-3502	733.00	833.00	248.61	814.00	19.00	2.3%
Workers' Compensation		3601-3602	17,130.00	18,130.00	5,932.80	17,508.00	622.00	3.4%
OPEB, Allocated		3701-3702	127,187.00	127,187.00	24,379.49	121,983.00	5,204.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,859.00	4,859.00	1,333.76	4,271.00	588.00	12.1%
TOTAL, EMPLOYEE BENEFITS			879,037.00	906,307.00	227,994.67	842,671.00	63,636.00	7.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,347.00	34,226.00	0.00	20,226.00	14,000.00	40.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,347.00	34,226.00	0.00	20,226.00	14,000.00	40.9%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	51,924.00	37,587.00	0.00	36,587.00	1,000.00	2.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,826,619.00	4,096,913.00	2,542,396.79	4,096,253.00	660.00	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 - Interfund		5750	82,364.00	91,564.00	29,137.13	88,369.00	3,195.00	3.5%
Professional/Consulting Services and Operating Expenditures		5800	195,563,139.00	189,950,590.00	53,564,101.62	189,286,457.00	664,133.00	0.3%
Communications		5900	45,694.00	19,571.00	1,700.65	16,705.00	2,866.00	14.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			198,569,740.00	194,196,225.00	56,137,336.19	193,524,371.00	671,854.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			201,042,101.00	196,694,737.00	56,886,862.37	195,894,311.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,000,000.00)	(2,000,000.00)	(1,000,000.00)	(2,000,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,458,039.00	1,458,039.00	2,287,424.85	4,400,000.00	2,941,961.00	201.8%
5) TOTAL, REVENUES			1,458,039.00	1,458,039.00	2,287,424.85	4,400,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	45,000.00	45,000.00	12,185.41	45,000.00	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			45,000.00	45,000.00	12,185.41	45,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,413,039.00	1,413,039.00	2,275,239.44	4,355,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	1,750,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	1,750,000.00	3,500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,913,039.00	4,913,039.00	4,025,239.44	7,855,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	52,176,908.80	54,854,090.64		54,854,090.64	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)			52,176,908.80	54,854,090.64		54,854,090.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			52,176,908.80	54,854,090.64		54,854,090.64		
2) Ending Net Position, June 30 (E + F1e)			57,089,947.80	59,767,129.64		62,709,090.64		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	57,089,947.80	59,767,129.64		62,709,090.64		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,458,039.00	1,458,039.00	2,287,424.85	4,400,000.00	2,941,961.00	201.8%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,458,039.00	1,458,039.00	2,287,424.85	4,400,000.00	2,941,961.00	201.8%
TOTAL, REVENUES			1,458,039.00	1,458,039.00	2,287,424.85	4,400,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,000.00	45,000.00	12,185.41	45,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			45,000.00	45,000.00	12,185.41	45,000.00	0.00	0.0%
TOTAL, EXPENSES			45,000.00	45,000.00	12,185.41	45,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	1,750,000.00	3,500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	1,750,000.00	3,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			3,500,000.00	3,500,000.00	1,750,000.00	3,500,000.00		

Resource	Description	2020/21
		Projected Year Totals
9010	Other Restricted Local	62,709,090.64
Total, Restricted Net Position		<u>62,709,090.64</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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	66,564.49	66,903.50	66,903.50	66,903.50	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	66,564.49	66,903.50	66,903.50	66,903.50	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	66,564.49	66,903.50	66,903.50	66,903.50	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	34.21	27.48	27.48	27.48	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	34.21	27.48	27.48	27.48	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	34.21	27.48	27.48	27.48	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

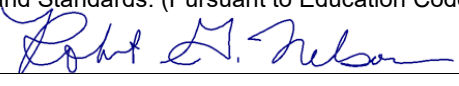
	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			117,424,924.30	137,678,659.30	152,931,771.30	246,334,204.30	234,885,882.30	218,970,887.30	247,937,961.30	271,223,586.30
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		28,146,847.00	29,082,689.00	84,749,476.00	52,348,841.00	56,380,163.00	77,518,230.00	56,380,163.00	26,498,677.00
Property Taxes	8020-8079			116,933.00	1,017,690.00	105,323.00		28,335,374.00	1,259,350.00	674,536.00
Miscellaneous Funds	8080-8099					(180,125.00)	(1,400,329.00)	-	(444,763.00)	(733,620.00)
Federal Revenue	8100-8299		624,024.00	10,810,444.00	77,789,559.00	600,575.00	1,230,707.00	1,413,848.00	34,734,972.00	321,558.00
Other State Revenue	8300-8599		1,388,427.00	3,681,445.00	13,336,028.00	7,473,792.00	12,536,513.00	8,983,977.00	10,950,263.00	6,372,866.00
Other Local Revenue	8600-8799		672,307.00	349,832.00	1,779,368.00	311,585.00	503,105.00	1,069,043.00	880,776.00	1,788,993.00
Interfund Transfers In	8910-8929		250,000.00	750,000.00	1,150,000.00	500,000.00	301,097.00	602,194.00	301,097.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			31,081,605.00	44,791,343.00	179,822,121.00	61,159,991.00	69,551,256.00	117,922,666.00	104,061,858.00	34,923,010.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,240,988.00	24,944,679.00	37,628,961.00	39,158,233.00	34,358,587.00	27,637,136.00	33,850,973.00	40,384,658.00
Classified Salaries	2000-2999		17,597,008.00	6,441,703.00	10,279,094.00	10,247,554.00	13,457,241.00	13,677,688.00	11,551,814.00	13,657,285.00
Employee Benefits	3000-3999		9,560,143.00	7,280,541.00	20,739,980.00	20,855,397.00	30,443,974.00	34,703,737.00	24,794,947.00	30,729,442.00
Books and Supplies	4000-4999		63,020.00	2,518,603.00	2,744,466.00	2,311,645.00	10,218,201.00	2,358,422.00	3,566,073.00	4,703,421.00
Services	5000-5999		1,547,134.00	1,260,126.00	5,291,130.00	5,850,022.00	6,950,420.00	10,492,100.00	8,465,429.00	6,517,137.00
Capital Outlay	6000-6599		66,470.00	220,732.00	103,931.00	116,463.00	797,045.00	181,827.00	521,322.00	423,417.00
Other Outgo	7000-7499		44,586.00	206,838.00	125,862.00	125,862.00	63,486.00	122,625.00	40,135.00	61,995.00
Interfund Transfers Out	7600-7629		250,000.00	750,000.00	1,900,000.00	500,000.00	295,815.00	1,035,353.00	295,815.00	
All Other Financing Uses	7630-7699								2,500,000.00	2,500,000.00
TOTAL DISBURSEMENTS			35,369,349.00	43,623,222.00	78,813,424.00	79,165,176.00	96,584,769.00	90,208,888.00	85,586,508.00	98,977,355.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		112,309,854.00	1,195,493.00	2,575,960.00	420,799.00	11,842,002.00	1,300,632.00	4,823,720.00	617,494.00
Due From Other Funds	9310		4,068,237.00	17,541,292.00	369,439.00	8,901,918.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	116,378,091.00	18,736,785.00	2,945,399.00	9,322,717.00	11,842,002.00	1,300,632.00	4,823,720.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		74,087,683.00	3,651,794.00	5,623,104.00	357,334.00	723,484.00	47,336.00	13,445.00	2,659,705.00
Due To Other Funds	9610		17,748,929.00	1,000,000.00	4,928,559.00	2,408,520.00				
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	91,836,612.00	4,651,794.00	10,551,663.00	2,765,854.00	47,336.00	13,445.00	2,659,705.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	24,541,479.00	14,084,991.00	(7,606,264.00)	6,556,863.00	1,253,296.00	4,810,275.00	(2,042,211.00)
E. NET INCREASE/DECREASE (B - C + D)			20,253,735.00	15,253,112.00	93,402,433.00	(11,448,322.00)	(15,914,995.00)	28,967,074.00	23,285,625.00	(66,096,556.00)
F. ENDING CASH (A + E)			137,678,659.30	152,931,771.30	246,334,204.30	234,885,882.30	218,970,887.30	247,937,961.30	271,223,586.30	205,127,030.30
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):									
A. BEGINNING CASH		205,127,030.30	195,929,302.30	171,136,352.30	99,362,806.30				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	31,286,496.00	10,148,429.00	10,148,429.00		248,310,082.00		710,998,522.00	710,998,522.00
Property Taxes	8020-8079		29,009,910.00	2,518,700.00	8,393,251.00			71,431,067.00	71,431,067.00
Miscellaneous Funds									
	8080-8099	(197,077.00)	(287,168.00)	(327,588.00)	(25,506.00)			(3,596,176.00)	(3,596,176.00)
Federal Revenue	8100-8299	36,651,772.00	1,550,917.00	538,249.00	2,120,857.00	19,391,667.00		187,779,149.00	187,779,149.00
Other State Revenue	8300-8599	12,778,496.00	15,244,850.00	6,545,699.00	4,619,645.00	21,710,210.00		125,622,211.00	125,622,211.00
Other Local Revenue	8600-8799	1,277,293.00	396,686.00	589,295.00	1,267,801.00	4,269,076.00		15,155,160.00	15,155,160.00
Interfund Transfers In	8910-8929	301,097.00	301,097.00	301,097.00	481,754.00	2,145,896.00		7,385,329.00	7,385,329.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		82,098,077.00	56,364,721.00	20,313,881.00	16,857,802.00	295,826,931.00	0.00	1,114,775,262.00	1,114,775,262.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	40,868,170.00	30,345,622.00	41,775,217.00	27,943,066.00	40,132,740.00		425,269,030.00	425,269,030.00
Classified Salaries	2000-2999	11,821,619.00	9,929,419.00	10,169,828.00	9,929,105.00	1,891,097.00		140,650,455.00	140,650,455.00
Employee Benefits	3000-3999	25,994,666.00	26,492,181.00	28,591,430.00	27,172,478.00	10,607,691.00		297,966,607.00	297,966,607.00
Books and Supplies	4000-4999	2,267,922.00	1,807,598.00	2,110,068.00	8,066,724.00	23,831,888.00		66,568,051.00	66,568,051.00
Services	5000-5999	6,553,250.00	6,418,568.00	6,438,639.00	6,367,769.00	20,041,098.00		92,192,822.00	92,192,822.00
Capital Outlay	6000-6599	183,627.00	121,177.00	20,061.00	113,192.00	3,232,272.00		6,101,536.00	6,101,536.00
Other Outgo	7000-7499	34,369.00	94,391.00	48,539.00	44,590.00	(363,802.00)		649,476.00	649,476.00
Interfund Transfers Out	7600-7629	295,815.00	295,815.00	295,815.00	1,360,750.00	1,581,231.00		8,856,409.00	8,856,409.00
All Other Financing Uses	7630-7699	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00			15,000,000.00	15,000,000.00
TOTAL DISBURSEMENTS		90,519,438.00	78,004,771.00	91,949,597.00	83,497,674.00	100,954,215.00	0.00	1,053,254,386.00	1,053,254,386.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	2,936,129.00	559,596.00	1,574,666.00				140,156,345.00	
Due From Other Funds	9310							30,880,886.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,936,129.00	559,596.00	1,574,666.00	0.00	0.00	0.00	171,037,231.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	3,712,496.00	3,712,496.00	1,712,496.00	1,006,249.00			97,307,622.00	
Due To Other Funds	9610							26,086,008.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,712,496.00	3,712,496.00	1,712,496.00	1,006,249.00	0.00	0.00	123,393,630.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(776,367.00)	(3,152,900.00)	(137,830.00)	(1,006,249.00)	0.00	0.00	47,643,601.00	
E. NET INCREASE/DECREASE (B - C + D)		(9,197,728.00)	(24,792,950.00)	(71,773,546.00)	(67,646,121.00)	194,872,716.00	0.00	109,164,477.00	61,520,876.00
F. ENDING CASH (A + E)		195,929,302.30	171,136,352.30	99,362,806.30	31,716,685.30				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								226,589,401.30	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			31,716,685.30	122,582,552.30	122,548,715.30	170,798,275.30	201,590,527.30	171,933,802.30	199,672,297.30	226,688,394.30
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		31,117,587.00	31,117,587.00	77,149,723.00	56,011,656.00	56,011,656.00	77,149,723.00	56,011,656.00	26,325,478.00
Property Taxes	8020-8079			674,536.00				28,335,374.00	1,259,350.00	674,536.00
Miscellaneous Funds	8080-8099			474,539.00		(509,546.00)			(1,386,012.00)	(733,620.00)
Federal Revenue	8100-8299		1,809,817.00	70,015.00	1,492,780.00	17,213,676.00	1,625,638.00	1,867,549.00	45,881,351.00	424,745.00
Other State Revenue	8300-8599		2,993,328.00	5,677,448.00	13,750,643.00	5,307,812.00	12,103,858.00	8,673,926.00	10,572,352.00	6,152,928.00
Other Local Revenue	8600-8799		392,988.00	936,384.00	455,154.00	2,522,292.00	526,343.00	1,118,421.00	921,458.00	1,871,625.00
Interfund Transfers In	8910-8929		722,632.00	903,290.00	903,290.00	1,503,054.00	301,097.00	602,194.00	301,097.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			37,036,352.00	39,853,799.00	93,751,590.00	82,048,944.00	70,568,592.00	117,747,187.00	113,561,252.00	34,715,692.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		9,346,151.00	37,799,673.00	36,463,722.00	37,058,741.00	34,724,297.00	27,931,304.00	34,211,281.00	40,814,510.00
Classified Salaries	2000-2999		9,852,164.00	10,203,597.00	11,026,395.00	11,586,492.00	13,597,373.00	13,820,116.00	11,672,105.00	13,799,499.00
Employee Benefits	3000-3999		6,269,552.00	11,102,551.00	25,268,804.00	22,574,709.00	30,654,381.00	34,943,585.00	24,966,312.00	30,941,821.00
Books and Supplies	4000-4999		1,334,441.00	9,029,515.00	5,449,581.00	3,757,592.00	10,253,795.00	2,366,637.00	3,578,495.00	4,719,805.00
Services	5000-5999		350,769.00	5,738,429.00	7,378,396.00	11,425,986.00	8,110,223.00	12,242,896.00	9,878,039.00	7,604,638.00
Capital Outlay	6000-6599		142,611.00	431,491.00	510,469.00	1,482,178.00	731,076.00	166,778.00	478,174.00	388,373.00
Other Outgo	7000-7499		72,640.00	34,819.00	63,536.00	53,245.00	102,585.00	198,147.00	64,854.00	100,177.00
Interfund Transfers Out	7600-7629		709,956.00	887,445.00	887,445.00	1,476,688.00	295,815.00	1,035,353.00	295,815.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			28,078,284.00	75,227,520.00	87,048,348.00	89,415,631.00	98,469,545.00	92,704,816.00	85,145,075.00	98,368,823.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		151,859,488.00	43,390,494.00	44,792,543.00	38,885,110.00	(1,005,176.00)	2,745,233.00	(1,386,131.00)	(1,311,121.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	151,859,488.00	43,390,494.00	44,792,543.00	38,885,110.00	(1,005,176.00)	2,745,233.00	(1,386,131.00)	(1,311,121.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		69,951,689.00	8,050,610.00	3,246,225.00	726,171.00	750,596.00	49,109.00	13,949.00	2,759,377.00
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	69,951,689.00	8,050,610.00	3,246,225.00	726,171.00	750,596.00	49,109.00	13,949.00	2,759,377.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	81,907,799.00	35,339,884.00	41,546,318.00	38,158,939.00	(1,755,772.00)	2,696,124.00	(1,400,080.00)	(4,070,498.00)
E. NET INCREASE/DECREASE (B - C + D)			90,865,867.00	(33,837.00)	48,249,560.00	30,792,252.00	(29,656,725.00)	27,738,495.00	27,016,097.00	(67,723,629.00)
F. ENDING CASH (A + E)			122,582,552.30	122,548,715.30	170,798,275.30	201,590,527.30	171,933,802.30	199,672,297.30	226,688,394.30	158,964,765.30
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):									
A. BEGINNING CASH		158,964,765.30	155,963,953.30	130,227,564.30	76,775,422.30				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	31,220,165.00	10,082,098.00	10,082,098.00		244,624,570.00		706,903,997.00	706,903,997.00
Property Taxes	8020-8079		29,009,910.00	2,518,700.00	8,958,661.00			71,431,067.00	71,431,067.00
Miscellaneous Funds	8080-8099	(197,077.00)	(287,168.00)	(327,588.00)	(25,505.00)	(604,199.00)		(3,596,176.00)	(3,596,176.00)
Federal Revenue	8100-8299	48,413,248.00	2,048,602.00	710,972.00	2,801,435.00	22,802,557.00		147,162,385.00	147,162,385.00
Other State Revenue	8300-8599	12,337,490.00	14,718,726.00	6,319,797.00	4,460,214.00	18,218,271.00		121,286,793.00	121,286,793.00
Other Local Revenue	8600-8799	1,336,290.00	415,009.00	616,513.00	1,326,359.00	3,416,324.00		15,855,160.00	15,855,160.00
Interfund Transfers In	8910-8929	301,097.00	301,097.00	301,097.00	481,756.00	763,628.00		7,385,329.00	7,385,329.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		93,411,213.00	56,288,274.00	20,221,589.00	18,002,920.00	289,221,151.00	0.00	1,066,428,555.00	1,066,428,555.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	41,303,168.00	30,668,619.00	42,219,870.00	28,240,491.00	29,013,741.00		429,795,568.00	429,795,568.00
Classified Salaries	2000-2999	11,944,719.00	10,032,815.00	10,275,727.00	10,032,498.00	4,271,563.00		142,115,063.00	142,115,063.00
Employee Benefits	3000-3999	26,174,322.00	26,675,276.00	28,789,033.00	27,360,274.00	4,305,318.00		300,025,938.00	300,025,938.00
Books and Supplies	4000-4999	2,275,823.00	1,813,895.00	2,117,418.00	8,094,824.00	12,008,115.00		66,799,936.00	66,799,936.00
Services	5000-5999	7,646,779.00	7,489,622.00	7,513,042.00	7,430,346.00	14,767,694.00		107,576,859.00	107,576,859.00
Capital Outlay	6000-6599	168,429.00	111,148.00	18,401.00	103,823.00	863,585.00		5,596,536.00	5,596,536.00
Other Outgo	7000-7499	55,536.00	152,525.00	78,433.00	72,052.00	927.00		1,049,476.00	1,049,476.00
Interfund Transfers Out	7600-7629	295,815.00	295,815.00	295,815.00	1,360,750.00	1,019,697.00		8,856,409.00	8,856,409.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		89,864,591.00	77,239,715.00	91,307,739.00	82,695,058.00	66,250,640.00	0.00	1,061,815,785.00	1,061,815,785.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(2,695,812.00)	(933,326.00)	21,485,630.00				295,826,932.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(2,695,812.00)	(933,326.00)	21,485,630.00	0.00	0.00	0.00	295,826,932.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610	3,851,622.00	3,851,622.00	3,851,622.00	3,851,623.00			100,954,215.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,851,622.00	3,851,622.00	3,851,622.00	3,851,623.00	0.00	0.00	100,954,215.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(6,547,434.00)	(4,784,948.00)	17,634,008.00	(3,851,623.00)	0.00	0.00	194,872,717.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,000,812.00)	(25,736,389.00)	(53,452,142.00)	(68,543,761.00)	222,970,511.00	0.00	199,485,487.00	4,612,770.00
F. ENDING CASH (A + E)		155,963,953.30	130,227,564.30	76,775,422.30	8,231,661.30				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								231,202,172.30	

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

Signed: 
District Superintendent or Designee


Date: 12/09/2020

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: December 09, 2020

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kim Kelstrom

Telephone: 559-457-3509

Title: Executive Officer, Fiscal Services

E-mail: Kim.Kelstrom@fresnounified.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 budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	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 budget adoption.		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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption 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 budget adoption 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 budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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

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

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	1,053,254,386.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	173,293,398.00
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	924,407.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,069,761.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,315,446.00
5. Interfund Transfers Out	All	9300	7600-7629	8,856,409.00
6. All Other Financing Uses	All	9100	7699	15,000,000.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,828,514.00
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)				37,994,537.00
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	2,356,295.00
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)				844,322,746.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		66,903.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,620.01
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	894,078,013.06	13,363.70
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)	894,078,013.06	13,363.70
B. Required effort (Line A.2 times 90%)	804,670,211.75	12,027.33
C. Current year expenditures (Line I.E and Line II.B)	844,322,746.00	12,620.01
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.

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 30,581,278.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 790,717,361.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.87%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	30,979,750.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	10,967,078.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	87,513.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,995,475.93
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	4,949.92
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	46,034,766.85
9. Carry-Forward Adjustment (Part IV, Line F)	6,461,880.62
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	52,496,647.47

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	608,009,359.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	118,889,746.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	82,523,213.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	20,718,850.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,281,256.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,745,981.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,546,989.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	485,451.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	99,246,796.07
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	122,955.08
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,543,576.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	17,821,220.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	28,480,578.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	995,415,970.15

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.62%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	5.27%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>46,034,766.85</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>442,835.77</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.02%) times Part III, Line B19); zero if negative	<u>6,461,880.62</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.02%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.02%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>6,461,880.62</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>6,461,880.62</u>

Approved indirect cost rate: 4.02%
Highest rate used in any program: 4.02%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	54,030,917.00	2,172,042.00	4.02%
01	3060	331,431.00	12,319.00	3.72%
01	3061	104,480.00	4,200.00	4.02%
01	3182	1,095,769.00	44,049.00	4.02%
01	3215	550.00	21.00	3.82%
01	3310	11,840,769.00	475,824.00	4.02%
01	3311	25,680.00	1,032.00	4.02%
01	3312	2,091,606.00	84,082.00	4.02%
01	3315	285,743.00	11,487.00	4.02%
01	3318	50,425.00	2,027.00	4.02%
01	3326	13,261.00	533.00	4.02%
01	3327	619,951.00	24,922.00	4.02%
01	3345	2,576.00	103.00	4.00%
01	3385	92,169.00	3,705.00	4.02%
01	3395	28,074.00	1,128.00	4.02%
01	3550	991,105.00	39,848.00	4.02%
01	4035	8,189,331.00	329,211.00	4.02%
01	4124	940,131.00	37,788.00	4.02%
01	4201	92,660.00	3,724.00	4.02%
01	4203	1,367,219.00	54,962.00	4.02%
01	4510	55,582.00	2,234.00	4.02%
01	5810	3,802,308.00	101,007.00	2.66%
01	6010	4,350,712.00	174,899.00	4.02%
01	6230	97,273.00	3,910.00	4.02%
01	6385	179,337.00	7,209.00	4.02%
01	6386	15,830.00	636.00	4.02%
01	6387	1,079,586.00	43,414.00	4.02%
01	6388	1,587,191.00	63,744.00	4.02%
01	6500	106,990,210.00	4,301,006.00	4.02%
01	6510	1,633,450.00	65,664.00	4.02%
01	6512	3,038,104.00	122,131.00	4.02%
01	6515	34,094.00	1,371.00	4.02%
01	6520	518,384.00	20,839.00	4.02%
01	7085	522,319.00	20,994.00	4.02%
01	7220	522,655.00	21,013.00	4.02%
01	7311	44,682.00	1,796.00	4.02%
01	7420	6,382,340.00	256,851.00	4.02%
01	7510	764,103.00	30,715.00	4.02%
01	8150	25,324,204.00	1,018,033.00	4.02%
01	9010	3,814,282.00	75,503.00	1.98%
11	3555	46,140.00	1,854.00	4.02%
11	5810	115,157.00	4,633.00	4.02%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
11	6391	4,591,075.00	184,561.00	4.02%
12	5025	398,010.00	16,000.00	4.02%
12	6052	38,454.00	1,546.00	4.02%
12	6105	15,430,960.00	620,324.00	4.02%
12	6128	1,808,678.00	72,708.00	4.02%
12	9010	357,641.00	14,377.00	4.02%
13	5310	39,904,686.00	1,604,168.00	4.02%
13	5320	3,100,000.00	124,620.00	4.02%
13	5370	1,183,813.00	47,590.00	4.02%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	778,833,413.00	-0.53%	774,738,888.00	-0.69%	769,363,588.00
2. Federal Revenues	8100-8299	791,628.00	-100.00%		0.00%	
3. Other State Revenues	8300-8599	14,640,526.00	0.00%	14,640,526.00	0.00%	14,640,526.00
4. Other Local Revenues	8600-8799	9,846,954.00	7.11%	10,546,954.00	0.00%	10,546,954.00
5. Other Financing Sources						
a. Transfers In	8900-8929	28,920.00	0.00%	28,920.00	0.00%	28,920.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(99,598,276.00)	3.09%	(102,677,232.00)	2.30%	(105,033,977.00)
6. Total (Sum lines A1 thru A5c)		704,543,165.00	-1.03%	697,278,056.00	-1.11%	689,546,011.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				300,148,271.00		316,088,908.00
b. Step & Column Adjustment				2,855,513.00		2,855,513.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				13,085,124.00		19,019,623.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	300,148,271.00	5.31%	316,088,908.00	6.92%	337,964,044.00
2. Classified Salaries						
a. Base Salaries				82,724,184.00		85,804,189.00
b. Step & Column Adjustment				1,534,008.00		1,534,008.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,545,997.00		3,259,891.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	82,724,184.00	3.72%	85,804,189.00	5.59%	90,598,088.00
3. Employee Benefits	3000-3999	173,270,866.00	4.01%	180,225,733.00	10.07%	198,380,570.00
4. Books and Supplies	4000-4999	28,476,265.00	-23.32%	21,834,895.00	82.38%	39,821,465.00
5. Services and Other Operating Expenditures	5000-5999	61,261,338.00	34.43%	82,353,652.00	5.54%	86,919,424.00
6. Capital Outlay	6000-6999	3,596,928.00	-14.04%	3,091,928.00	-97.03%	91,928.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,837,499.00	0.00%	1,837,499.00	0.00%	1,837,499.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,328,357.00)	4.87%	(12,928,357.00)	0.00%	(12,928,357.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	15,000,000.00	-100.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		655,486,994.00	3.71%	679,808,447.00	9.47%	744,184,661.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		49,056,171.00		17,469,609.00		(54,638,650.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		147,872,110.74		196,928,281.74		214,397,890.74
2. Ending Fund Balance (Sum lines C and D1)		196,928,281.74		214,397,890.74		159,759,240.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,978,585.72		3,978,585.72		3,978,585.72
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	76,700,000.00		73,700,000.00		60,700,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	116,249,696.02		136,719,305.02		95,080,655.02
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		196,928,281.74		214,397,890.74		159,759,240.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	116,249,696.02		136,719,305.02		95,080,655.02
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		116,249,696.02		136,719,305.02		95,080,655.02
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d Projection Certificated Adjustments includes increase per the Collective Bargaining Agreement for educational salary stipend and 4.0 FTE Nurses; One time savings in 2020/21 due to substitute and supplemental salaries and one-time cost to support of distance learning.						
B2d Projection Classified Adjustment includes one time savings in 2020/21 due to supplemental salaries and one-time support of distance learning.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	186,987,521.00	-21.30%	147,162,385.00	-22.11%	114,619,245.00
3. Other State Revenues	8300-8599	110,981,685.00	-3.91%	106,646,267.00	-3.67%	102,727,547.00
4. Other Local Revenues	8600-8799	5,308,206.00	0.00%	5,308,206.00	0.00%	5,308,206.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,356,409.00	0.00%	7,356,409.00	-54.37%	3,356,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	99,598,276.00	3.09%	102,677,232.00	2.30%	105,033,977.00
6. Total (Sum lines A1 thru A5c)		410,232,097.00	-10.01%	369,150,499.00	-10.32%	331,045,384.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				125,120,759.00		115,358,883.00
b. Step & Column Adjustment				216,801.00		403,155.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,978,677.00)		(22,255,429.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	125,120,759.00	-7.80%	115,358,883.00	-18.94%	93,506,609.00
2. Classified Salaries						
a. Base Salaries				57,926,271.00		56,610,768.00
b. Step & Column Adjustment				301,577.00		301,577.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,617,080.00)		(4,187,452.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,926,271.00	-2.27%	56,610,768.00	-6.86%	52,724,893.00
3. Employee Benefits	3000-3999	124,695,741.00	-3.40%	120,457,231.00	-5.66%	113,644,397.00
4. Books and Supplies	4000-4999	38,091,786.00	20.79%	46,010,082.00	-32.15%	31,219,613.00
5. Services and Other Operating Expenditures	5000-5999	30,931,484.00	-17.60%	25,487,743.00	-13.89%	21,948,521.00
6. Capital Outlay	6000-6999	2,504,608.00	0.00%	2,504,608.00	0.00%	2,504,608.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,504,358.00	0.00%	1,504,358.00	0.00%	1,504,358.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,635,976.00	10.38%	10,635,976.00	0.00%	10,635,976.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,356,409.00	0.00%	7,356,409.00	-54.37%	3,356,409.00
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)		397,767,392.00	-2.98%	385,926,058.00	-14.22%	331,045,384.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		12,464,705.00		(16,775,559.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,310,854.56		16,775,559.56		0.56
2. Ending Fund Balance (Sum lines C and D1)		16,775,559.56		0.56		0.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	16,775,559.59		0.56		0.56
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	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,775,559.56		0.56		0.56

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	778,833,413.00	-0.53%	774,738,888.00	-0.69%	769,363,588.00
2. Federal Revenues	8100-8299	187,779,149.00	-21.63%	147,162,385.00	-22.11%	114,619,245.00
3. Other State Revenues	8300-8599	125,622,211.00	-3.45%	121,286,793.00	-3.23%	117,368,073.00
4. Other Local Revenues	8600-8799	15,155,160.00	4.62%	15,855,160.00	0.00%	15,855,160.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,385,329.00	0.00%	7,385,329.00	-54.16%	3,385,329.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,114,775,262.00	-4.34%	1,066,428,555.00	-4.30%	1,020,591,395.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				425,269,030.00		431,447,791.00
b. Step & Column Adjustment				3,072,314.00		3,258,668.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,106,447.00		(3,235,806.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	425,269,030.00	1.45%	431,447,791.00	0.01%	431,470,653.00
2. Classified Salaries						
a. Base Salaries				140,650,455.00		142,414,957.00
b. Step & Column Adjustment				1,835,585.00		1,835,585.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(71,083.00)		(927,561.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	140,650,455.00	1.25%	142,414,957.00	0.64%	143,322,981.00
3. Employee Benefits	3000-3999	297,966,607.00	0.91%	300,682,964.00	3.77%	312,024,967.00
4. Books and Supplies	4000-4999	66,568,051.00	1.92%	67,844,977.00	4.71%	71,041,078.00
5. Services and Other Operating Expenditures	5000-5999	92,192,822.00	16.97%	107,841,395.00	0.95%	108,867,945.00
6. Capital Outlay	6000-6999	6,101,536.00	-8.28%	5,596,536.00	-53.60%	2,596,536.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,341,857.00	0.00%	3,341,857.00	0.00%	3,341,857.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,692,381.00)	-14.86%	(2,292,381.00)	0.00%	(2,292,381.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,856,409.00	0.00%	8,856,409.00	-45.17%	4,856,409.00
b. Other Uses	7630-7699	15,000,000.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,053,254,386.00	1.18%	1,065,734,505.00	0.89%	1,075,230,045.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		61,520,876.00		694,050.00		(54,638,650.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		152,182,965.30		213,703,841.30		214,397,891.30
2. Ending Fund Balance (Sum lines C and D1)		213,703,841.30		214,397,891.30		159,759,241.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,978,585.72		3,978,585.72		3,978,585.72
b. Restricted	9740	16,775,559.59		0.56		0.56
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	76,700,000.00		73,700,000.00		60,700,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	116,249,696.02		136,719,305.02		95,080,655.02
2. Unassigned/Unappropriated	9790	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		213,703,841.30		214,397,891.30		159,759,241.30

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	116,249,696.02		136,719,305.02		95,080,655.02
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.03)		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)		116,249,695.99		136,719,305.02		95,080,655.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.04%		12.83%		8.84%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		66,903.50		66,439.00		66,339.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,053,254,386.00		1,065,734,505.00		1,075,230,045.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,053,254,386.00		1,065,734,505.00		1,075,230,045.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		21,065,087.72		21,314,690.10		21,504,600.90
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)		21,065,087.72		21,314,690.10		21,504,600.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(1,679,861.00)	0.00	(2,692,381.00)				
Other Sources/Uses Detail					7,385,329.00	8,856,409.00		
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	4,358.00	0.00	191,048.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	655,491.00	0.00	724,955.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(150,184.00)	1,776,378.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	317,058.00	0.00			7,356,409.00	0.00		
Other Sources/Uses Detail								
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			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	69,887.00	0.00				35,782,642.00		
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	45,196.00	0.00				28,920.00		
Other Sources/Uses Detail					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	631,347.00	0.00			28,426,233.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	18,339.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	88,369.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,830,045.00	(1,830,045.00)	2,692,381.00	(2,692,381.00)	46,667,971.00	46,667,971.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21) District Regular Charter School Total ADA	66,564.00	66,903.50		
		0.00		
	66,564.00	66,903.50	0.5%	Met
1st Subsequent Year (2021-22) District Regular Charter School Total ADA	66,439.00	66,439.00		
	66,439.00	66,439.00	0.0%	Met
2nd Subsequent Year (2022-23) District Regular Charter School Total ADA	66,339.00	66,339.00		
	66,339.00	66,339.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption 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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	70,603	69,887		
Charter School				
Total Enrollment	70,603	69,887	-1.0%	Met
1st Subsequent Year (2021-22)				
District Regular	70,503	70,403		
Charter School				
Total Enrollment	70,503	70,403	-0.1%	Met
2nd Subsequent Year (2022-23)				
District Regular	70,503	70,303		
Charter School				
Total Enrollment	70,503	70,303	-0.3%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption 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. Budget Adoption 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 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	66,674	71,030	
Charter School			
Total ADA/Enrollment	66,674	71,030	93.9%
Second Prior Year (2018-19)			
District Regular	67,037	70,749	
Charter School			
Total ADA/Enrollment	67,037	70,749	94.8%
First Prior Year (2019-20)			
District Regular	66,904	70,943	
Charter School	0		
Total ADA/Enrollment	66,904	70,943	94.3%
Historical Average Ratio:			94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.8%

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	66,904			
Charter School	0	69,887		
Total ADA/Enrollment	66,904	69,887	95.7%	Not Met
1st Subsequent Year (2021-22)				
District Regular	66,439	70,403		
Charter School				
Total ADA/Enrollment	66,439	70,403	94.4%	Met
2nd Subsequent Year (2022-23)				
District Regular	66,339	70,303		
Charter School				
Total ADA/Enrollment	66,339	70,303	94.4%	Met

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

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

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

Explanation:
(required if NOT met)

The 2020/21 fiscal year funded ADA is based on 2019/20 as the state has held district's harmless due to the pandemic.

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 budget adoption.

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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)			
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	716,830,258.00	782,429,589.00	9.2%	Not Met
1st Subsequent Year (2021-22)	710,887,671.00	774,738,888.00	9.0%	Not Met
2nd Subsequent Year (2022-23)	708,240,649.00	769,363,588.00	8.6%	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 budget adoption 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)

The final state budget increased the Local Control Funding Formula from negative 7.92% cost-of-living (COLA) to 0.00% COLA .

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)	554,425,004.85	663,442,333.21	83.6%
Second Prior Year (2018-19)	587,317,848.94	693,084,303.42	84.7%
First Prior Year (2019-20)	613,077,160.81	704,824,680.65	87.0%
	Historical Average Ratio:		85.1%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.1% to 88.1%	82.1% to 88.1%	82.1% to 88.1%

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)	556,143,321.00	638,986,994.00	87.0%	Met
1st Subsequent Year (2021-22)	582,118,830.00	678,308,447.00	85.8%	Met
2nd Subsequent Year (2022-23)	626,942,702.00	742,684,661.00	84.4%	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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	170,849,479.00	187,779,149.00	9.9%	Yes
1st Subsequent Year (2021-22)	150,849,479.00	147,162,385.00	-2.4%	No
2nd Subsequent Year (2022-23)	95,849,479.00	114,619,245.00	19.6%	Yes

Explanation:
(required if Yes)

The District projects to utilize one-time Federal CARES relief funding of \$76 million in 2020/21 and \$44 million in 2021/22.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	120,868,929.00	125,622,211.00	3.9%	No
1st Subsequent Year (2021-22)	129,568,929.00	121,286,793.00	-6.4%	Yes
2nd Subsequent Year (2022-23)	144,168,929.00	117,368,073.00	-18.6%	Yes

Explanation:
(required if Yes)

First Interim adjusts for grants ending and utilization of carryover in 2020-21.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	15,867,379.00	15,155,160.00	-4.5%	No
1st Subsequent Year (2021-22)	15,867,379.00	15,855,160.00	-0.1%	No
2nd Subsequent Year (2022-23)	15,867,379.00	15,855,160.00	-0.1%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	60,264,876.00	66,568,051.00	10.5%	Yes
1st Subsequent Year (2021-22)	57,385,142.00	67,844,977.00	18.2%	Yes
2nd Subsequent Year (2022-23)	51,385,143.00	71,041,078.00	38.3%	Yes

Explanation:
(required if Yes)

COVID requires the district to maintain a one to one device for students. In addition, the district plans to utilize one time expenses to support learning as school sites return in 2021/22 and 2022/23.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	103,204,797.00	92,192,822.00	-10.7%	Yes
1st Subsequent Year (2021-22)	81,418,301.00	107,841,395.00	32.5%	Yes
2nd Subsequent Year (2022-23)	59,466,131.00	108,867,945.00	83.1%	Yes

Explanation:
(required if Yes)

The First Interim allocates the utilization of CARES funding from services to supplies and salaries and benefits. The First interim restores 2021/22 and 2022/23 reductions planned.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	307,585,787.00	328,556,520.00	6.8%	Not Met
1st Subsequent Year (2021-22)	296,285,787.00	284,304,338.00	-4.0%	Met
2nd Subsequent Year (2022-23)	255,885,787.00	247,842,478.00	-3.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	163,469,673.00	158,760,873.00	-2.9%	Met
1st Subsequent Year (2021-22)	138,803,443.00	175,686,372.00	26.6%	Not Met
2nd Subsequent Year (2022-23)	110,851,274.00	179,909,023.00	62.3%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The District projects to utilize one-time Federal CARES relief funding of \$76 million in 2020/21 and \$44 million in 2021/22.

Explanation:

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

First Interim adjusts for grants ending and utilization of carryover in 2020-21.

Explanation:

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

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

Explanation:

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

COVID requires the district to maintain a one to one device for students. In addition, the district plans to utilize one time expenses to support learning as school sites return in 2021/22 and 2022/23.

Explanation:

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

The First Interim allocates the utilization of CARES funding from services to supplies and salaries and benefits. The First interim restores 2021/22 and 2022/23 reductions planned.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	28,378,109.00	35,140,147.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		34,863,147.00	

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 type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.0%	12.8%	8.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	4.3%	2.9%

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)	49,056,171.00	655,486,994.00	N/A	Met
1st Subsequent Year (2021-22)	17,469,609.00	679,808,447.00	N/A	Met
2nd Subsequent Year (2022-23)	(54,638,650.00)	744,184,661.00	7.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District has planned utilization of the reserve.

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	213,703,841.30	Met
1st Subsequent Year (2021-22)	214,397,891.30	Met
2nd Subsequent Year (2022-23)	159,759,241.30	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2020-21)	31,716,685.30	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	66,904	66,439	66,339
District's Reserve Standard Percentage Level:	2%	2%	2%

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):

Yes

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

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 01I, objects 1000-7999) (Form MYPI, Line B11)	1,053,254,386.00	1,065,734,505.00	1,075,230,045.00
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)	1,053,254,386.00	1,065,734,505.00	1,075,230,045.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	21,065,087.72	21,314,690.10	21,504,600.90
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	21,065,087.72	21,314,690.10	21,504,600.90

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	116,249,696.02	136,719,305.02	95,080,655.02
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.03)	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)	116,249,695.99	136,719,305.02	95,080,655.02
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.04%	12.83%	8.84%
District's Reserve Standard (Section 10B, Line 7):	21,065,087.72	21,314,690.10	21,504,600.90
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(100,771,548.00)	(99,598,276.00)	-1.2%	(1,173,272.00)	Met
1st Subsequent Year (2021-22)	(102,117,711.00)	(102,677,232.00)	0.5%	559,521.00	Met
2nd Subsequent Year (2022-23)	(104,474,457.00)	(105,033,977.00)	0.5%	559,520.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	9,485,329.00	7,385,329.00	-22.1%	(2,100,000.00)	Not Met
1st Subsequent Year (2021-22)	3,385,329.00	7,385,329.00	118.2%	4,000,000.00	Not Met
2nd Subsequent Year (2022-23)	3,385,329.00	3,385,329.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	8,856,409.00	8,856,409.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	4,856,409.00	8,856,409.00	82.4%	4,000,000.00	Not Met
2nd Subsequent Year (2022-23)	4,856,409.00	4,856,409.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 budget adoption 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 budget adoption 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)

Adjust deferred maintenance projects supports.

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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)

Adjust deferred maintenance projects.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments are supported by property tax payments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?

Yes

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,030,159,855.00	1,074,044,710.00
52,176,908.80	54,854,091.00
977,982,946.20	1,019,190,619.00
Actuarial	Actuarial
Apr 08, 2020	Oct 20, 2020

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
68,316,295.00	70,365,784.00
68,316,295.00	70,365,784.00
68,316,295.00	70,365,784.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

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

47,166,709.00	46,481,253.00
47,378,633.00	46,481,253.00
47,378,633.00	46,481,253.00

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

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

53,368,806.00	56,209,769.00
56,209,769.00	58,645,609.00
58,645,609.00	61,351,201.00

- d. Number of retirees receiving OPEB benefits

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

5,270	5,270
5,320	5,320
5,370	5,370

4. Comments:

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductibles to meet. Retirees under the age of 65 have an additional monthly contribution similar to active employees.

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	59,133,834.00	60,295,097.00
b. Unfunded liability for self-insurance programs	8,955,397.00	9,164,397.00

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)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)	171,198,381.00	168,335,885.00
1st Subsequent Year (2021-22)	171,198,381.00	168,335,885.00
2nd Subsequent Year (2022-23)	171,198,381.00	168,335,885.00

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)	171,198,381.00	168,335,885.00
1st Subsequent Year (2021-22)	171,198,381.00	168,335,885.00
2nd Subsequent Year (2022-23)	171,198,381.00	168,335,885.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4,025.0	4,042.5	4,042.5	4,042.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	2,728.0	2,717.0	2,717.0	2,717.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	847.0	854.5	854.5	854.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

No

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

Yes

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

Comments:
(optional)

The Deputy Superintendent/Chief Financial Officer last day was September 30, 2020.

End of School District First Interim Criteria and Standards Review
