

Central Unified School District



2020-2021 1st Interim

PRESENTED TO
BOARD OF TRUSTEES

December 15, 2020

ANDREW G. ALVARADO
SUPERINTENDENT

STEVE MCCLAIN
CHIEF BUSINESS OFFICER

YOLANDA BALLADARES,
DIRECTOR, FISCAL SERVICES



4605 N. Polk Avenue, Fresno, CA 93722

Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

Trustee Area 1
Trustee Area 2
Trustee Area 3
Trustee Area 4
Trustee Area 5
Trustee Area 6
Trustee Area 7

Mr. Jason Paul
Ms. Yesenia Carrillo
Mr. Phillip Cervantes
Ms. Shawn M. Brooks
Mr. Richard A. Solis
Mr. Jeremy A. Mehling
Mr. Naindeep Singh Chann

SUPERINTENDENT'S EXECUTIVE CABINET

Superintendent
Assistant Superintendent, Educational Services
Assistant Superintendent, Chief Business Officer
Assistant Superintendent, Human Resources

Mr. Andrew G. Alvarado
Mrs. Ketti Davis
Mr. Steve McClain
Mr. Jack Kelejian

TOTAL EMPLOYEES (includes vacant positions)

Certificated	843.3 F.T.E.
Classified	551.4 F.T.E.
Management/Confidential/Supervisor – Certificated & Classified	191.6 F.T.E.

STUDENT ENROLLMENT

District K-12 Regular Education – 2020/21 estimated CBEDS

15,741

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola-Pershing K-6
Chelan Shepherd, Principal
4885 North Biola
Fresno, CA 93723
(559) 276-5235

Harvest K-6
Julie Shafer, Principal
6514 W. Gettysburg
Fresno, CA 93723
(559) 271-0420

Herndon Barstow K-6
Sandra Morehead, Principal
6265 North Grantland
Fresno, CA 93723
(559) 276-5250

Houghton-Kearney K-8
Lorenzo Rodriguez, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

Liddell K-6
Erin Gunstream, Principal
5455 West Alluvial
Fresno, CA 93722
(559) 276-3176

Madison K-6
Christine Hawkins, Principal
330 South Brawley
Fresno, CA 93706
(559) 276-5280

McKinley K-6
Colette Bolger, Principal
4444 West McKinley
Fresno, CA 93722
(559) 276-5232

Polk K-6
Veronica Raigoza, Principal
2195 North Polk
Fresno, CA 93722
(559) 274-9780

River Bluff K-6
Michelle Bergmann, Principal
6150 West Palo Alto
Fresno, CA 93722
(559) 276-6001

Roosevelt K-6
Brandi Fleming, Principal
2600 North Garfield
Fresno, CA 93723
(559) 276-5257

Saroyan K-6
Patricia McCutley, Principal
5650 West Escalon
Fresno, CA 93722
(559) 276-3131

Steinbeck K-6
Ying Lee, Principal
3550 North Milburn
Fresno, CA 93722
(559) 276-3141

Teague K-6
Brian Clark, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Tilley K-6
Kristen Ginger, Principal
2280 North Valentine
Fresno, CA 93722
(559) 512-6912

Central Unified School District

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SCHOOL SITES

MIDDLE SCHOOLS

El Capitan Middle School
Brent Dettman, Principal
4443 West Weldon
Fresno, CA 93722
(559)276-5270

Glacier Point Middle School
Heather Kuyper, Principal
4055 N Bryan
Fresno, CA 93723
(559)276-3105

Rio Vista Middle School
Joe Bracamonte, Principal
6240 West Palo Alto
Fresno, CA 93722
(559)276-3185

HIGH SCHOOLS

Central East
Brad Edmunds, Principal
3535 N. Cornelia
Fresno, CA 93722
(559)276-0280

Central West
Dave Holterman, Principal
2045 N. Dickenson
Fresno, CA 93723
(559)276-5276

ADULT ED/ALTERNATIVE EDUCATION

Central Online School
TBA, Principal
4605 N Polk Ave
Fresno, CA 93722
(559) 274-4700

Pershing High School
Nick Hustedde, Principal
855 West Nielsen
Fresno, CA 93706
(559)268-2277

Pathway Community Day
Nick Hustedde, Principal
11 South Teilman
Fresno, CA 93706
(559) 487-1201

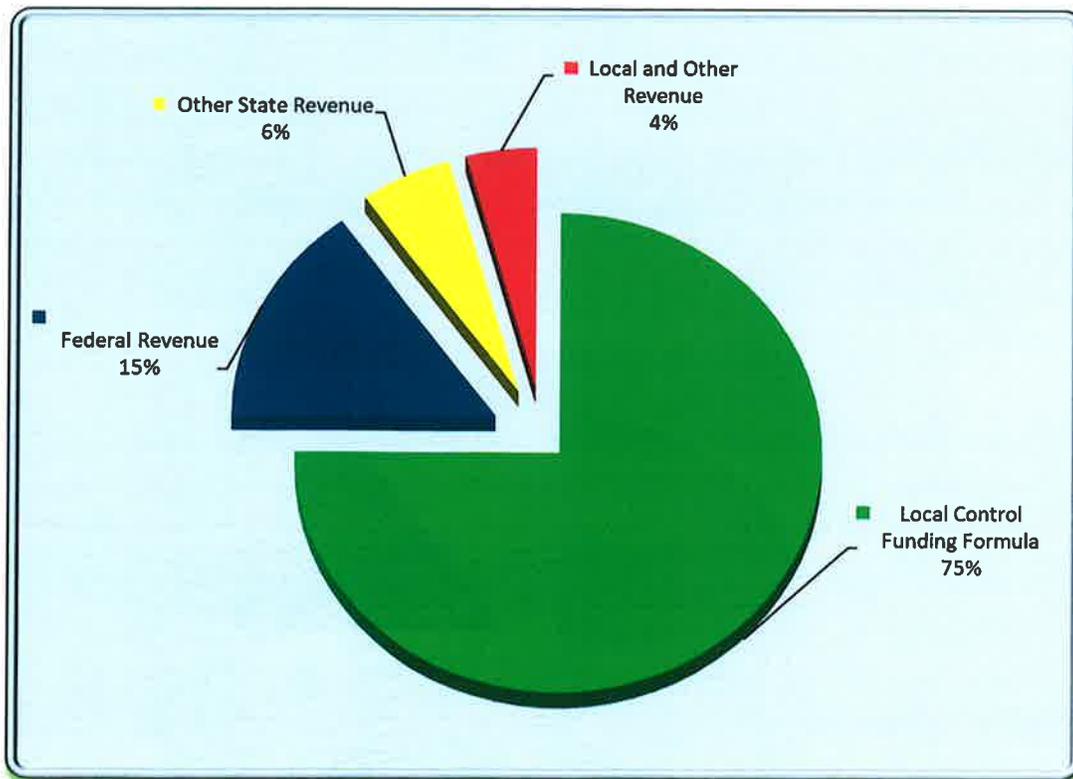
Central Learning Adult School Site
Leah Spate, Director
2698 North Brawley
Fresno, CA 93722
(559) 276-5230

CENTRAL UNIFIED SCHOOL DISTRICT 2020-21 1st INTERIM BUDGET ASSUMPTIONS

The 2020-21 1st Interim Budget has been compiled using the latest information from School Services of California (SSC) and Fiscal Crisis & Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator. School district budgets are not static documents and must be revised as often as necessary in order to respond to the changing politics at the State and Federal level, as well as to the changing goals and needs of the District. In order to project the budget, a series of assumptions are determined and inserted into State and District formulas. The budget assumptions are updated with a revision 45 days after the adoption of the state budget and with two interim reports. The 2020-21 1st Interim Budget is based on the following assumptions, as appropriate with conservative estimates for both revenues and expenditures:

GENERAL FUND REVENUES

General Fund revenue is estimated at \$214.7 million which is generated from Local Control Funding Formula (LCFF), Federal Revenue, Other State Revenue, Local and Other Revenue and Other Sources. The single largest source of income is LCFF. The LCFF revenue is calculated by the District's Average Daily Attendance (ADA) multiplied by a base amount per grade level (K-3, 4-6, 7-8 and 9-12), a base adjustment add-on multiplied by the District's ADA for class reduction (K-3) and Career Technical Education (9-12) and additional funding based on the demographics for English Learners, Foster Youth and Low Income. The LCFF revenue comes from two sources: State Aid and Local Property tax.



LCFF Revenue - \$161,164,251

- No LCFF Revenue Cost of Living Adjustment (COLA)
- LCFF calculation was determined using the FCMAT LCFF calculator
 - Senate Bill (SB) 98 provides that the 2019-20 ADA will be used for the 2020-21 ADA calculation
 - Current year's unduplicated counts will be calculated as a percentage of current year enrollment
- Less Transfer to Deferred Maintenance \$977,000

Federal Revenues \$32,168,495

- Revenues are based on estimated prior year entitlements and/or award letters
- COVID 19 onetime funds - \$18,937,683
- Carryover and deferred revenues from prior year are budgeted

Lottery Revenues – \$3,016,899 (State and Federal)

- Lottery revenues are estimated at \$150 per ADA for unrestricted and \$49 for restricted lottery funding (Prop. 20). A decrease of \$5 and \$3 from the projected rates at July 1 budget. This is based on the California Department of Education projections.

Mandated Costs- \$611,151(State)

- Mandated Block Grant revenue is funded using 2019-20 P2 Average Daily Attendance (ADA) at the rate of \$32.18/ADA for K-8 and \$61.94/ADA for 9-12

Other State Revenues \$8,571,869

- Revenues based on prior year entitlements, apportionments, and/or award letters
- Carryover and deferred revenues are now budgeted

Local and Other Revenues \$9,214,897

- Local grant awards - Regional Occupational Program (ROP), After School Program (ASP), Dual Enrollment, State Water Resource, San Joaquin Valley Air Pollution Control District, Tobacco Grant- DOJ, Census Grant, Foundation, Kaiser
- Other Revenues projections - Interest, Aquatics, Co-Curricular Athletics, lost library/text books, CUTA, damage loss, GATE, Donations, and rebates
- Carryover and deferred revenues are now budgeted for above revenues

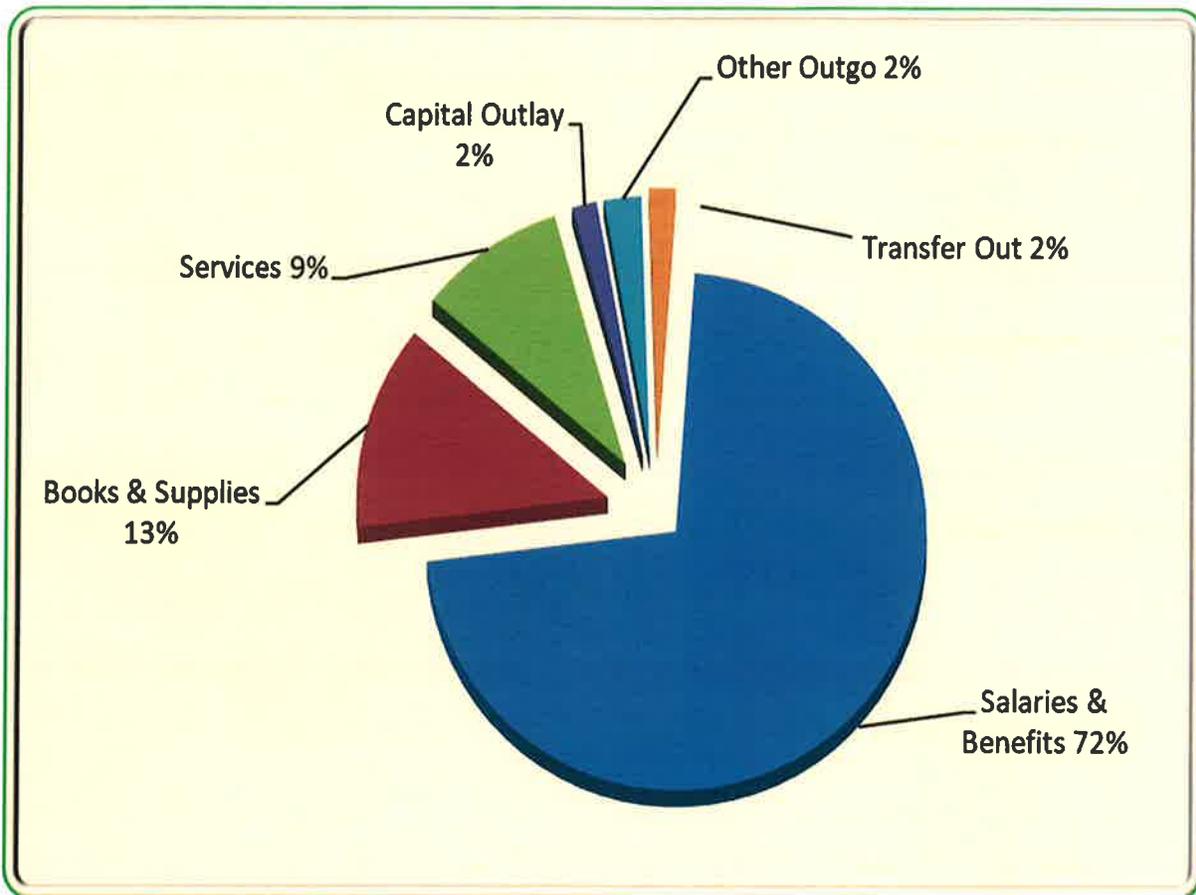
Transfer in \$592

- Closing Fund 5102

GENERAL FUND EXPENDITURES

The District's general fund total expenditures are estimated at \$220.3 million dollars. Unrestricted expenditures are estimated at \$149.8 million and restricted expenditures at \$70.5 million. Estimated expenditures for total salaries and benefits are \$158.6 million, books and supplies \$28.2 million, services and other operating \$20.8 million, capital outlay \$3.6 million, other outgo \$5.4 million and transfer out \$3.8 million. The vast majority of District money goes for direct services for children.

Unrestricted/Restricted



Certificated and Classified Salaries

- Increase in positions for Justin Garza High School
- Salaries and Benefits - prorated vacancies, included extra work agreements for trainings, substitutes, extra help, and overtime

Employee Benefits

- Benefit rates reflect current rates. The rates used for benefits are as follows:
 - STRS .1615
 - PERS .2070
 - Social Security .062
 - Medicare .0145
 - Alt Retire .0375
 - Health/Welfare \$16,321.79 /employee/year
 - SUI .0005
 - Workers Comp .01487

Books, Supplies and Other Materials

- Restricted resources adjusted to reflect budget allocation – Revenues equal expenditures
- Decrease in core instructional materials
- Increase in instructional materials, supplies, and technology for distant learning for students and teachers

Services/Other Operating Expenses

- Restricted resources adjusted to reflect budget allocation – Revenues equal expenditures
- Deferred maintenance expenditures aligned for facility needs
- Increased for contracts for outside services for site and district needs

Capital Outlay

- Buses
- Maintenance and Operation Equipment – vehicle
- VAPA – vehicle
- District Wide Technology Implementation
- Infrastructure upgrades based on facilities needs

Other Outgo/Transfer Out

- Indirect cost adjusted based on estimated expenditures
- Transfer to Child Nutrition and Campus Connection/Fee based Preschool to cover cost for salaries/operations due to COVID 19 school closure

CONTRIBUTIONS

The District's General Fund contributes additional funds to successfully operate programs that the State does not adequately fund and that are required by either Education Code or the terms of the grant. Special Education and Transportation represents the majority of the districts contributions that are needed to successfully operate the programs.

Special Education and Transportation Contribution



RESERVE FOR ECONOMIC UNCERTAINTIES

The District's Reserve for Economic Uncertainties meets the State minimum requirement of 3%. Additional 2% set aside for Reserve in Other Designation to maintain a 5% reserve, per Board Policy (BP3100). The average total reserve percentage for unified school districts is 17.26% as of 2018-2019 data (School Services of California Inc.).

RETIREMENT INCENTIVE PROGRAM

On November 10, 2020 the Board approved a retirement incentive with Public Agency Retirement Services (PARS). This package was offered to employees that were the age of 55 with 5 years of service. The plan provides each participant with a 403(b) tax-qualified annuity that costs the district 80% of the employee's final salary over a five-year period. The district anticipates replacing approximately 80% of the retiring positions and a net savings from this program.

MULTI-YEAR PROJECTIONS

Revenues for the multi-year projections follow the 2020-2021 SSC's recommendations and the FCMAT LCFF calculator. Changes in the LCFF revenue represent projected changes in enrollment/ADA, unduplicated counts and projected COLAs. Enrollment projections are taken from our current demographic study. Onetime revenues are removed.

Expenditures have been adjusted to reflect any necessary reductions or increases to maintain the districts goals and the required reserve. Multi-year projections are aligned with current law and will be updated as additional information becomes available.

Please do not hesitate to contact Yolanda Balladares, Director of Fiscal Services at 559-274-4700, x63106 should you have questions, concerns or ideas.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Yolanda Balladares Telephone: 559-274-4700 x63106
Title: Director of Fiscal Services E-mail: yballadares@centralusd.k12.ca.us

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
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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

**General Fund
Multi-Year Projections
and
Cash Flow Report**

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	161,164,251.00	-0.96%	159,623,174.00	-1.07%	157,922,161.00
2. Federal Revenues	8100-8299	32,168,494.83	-54.60%	14,604,315.00	0.00%	14,604,315.00
3. Other State Revenues	8300-8599	12,199,918.72	0.89%	12,308,918.00	-0.16%	12,288,616.00
4. Other Local Revenues	8600-8799	9,214,896.73	-2.13%	9,018,382.00	0.00%	9,018,382.00
5. Other Financing Sources						
a. Transfers In	8900-8929	591.53	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		214,748,152.81	-8.94%	195,554,789.00	-0.88%	193,833,474.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				81,038,875.50		81,546,038.50
b. Step & Column Adjustment				1,620,777.00		2,597,546.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,113,614.00)		(1,059,442.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,038,875.50	0.63%	81,546,038.50	1.89%	83,084,142.50
2. Classified Salaries						
a. Base Salaries				26,568,588.21		27,946,332.21
b. Step & Column Adjustment				531,372.00		713,400.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				846,372.00		(1,179,259.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,568,588.21	5.19%	27,946,332.21	-1.67%	27,480,473.21
3. Employee Benefits	3000-3999	51,009,351.53	8.61%	55,400,213.00	7.25%	59,416,056.00
4. Books and Supplies	4000-4999	28,153,408.41	-43.73%	15,840,563.00	-13.24%	13,743,274.00
5. Services and Other Operating Expenditures	5000-5999	20,828,435.56	-6.17%	19,543,065.00	0.00%	19,543,065.00
6. Capital Outlay	6000-6999	3,561,465.38	-50.04%	1,779,339.00	-8.43%	1,629,339.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,903,795.25	0.05%	5,906,793.00	1.72%	6,008,205.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(546,460.80)	0.00%	(546,461.00)	0.00%	(546,461.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,780,079.32	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		220,297,538.36	-5.85%	207,415,882.71	1.42%	210,358,093.71
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,549,385.55)		(11,861,093.71)		(16,524,619.71)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,562,308.32		39,012,922.77		27,151,829.06
2. Ending Fund Balance (Sum lines C and D1)		39,012,922.77		27,151,829.06		10,627,209.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	592,838.23		191,368.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,014,877.00		10,370,794.00		10,517,905.00
2. Unassigned/Unappropriated	9790	27,405,207.54		16,589,667.06		109,304.35
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		39,012,922.77		27,151,829.06		10,627,209.35

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	11,014,877.00		10,370,794.00		10,517,905.00
c. Unassigned/Unappropriated	9790	27,405,207.54		16,589,667.06		109,304.35
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		38,420,084.54		26,960,461.06		10,627,209.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.44%		13.00%		5.05%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		15,039.38		14,929.25		14,913.10
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		220,297,538.36		207,415,882.71		210,358,093.71
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)		220,297,538.36		207,415,882.71		210,358,093.71
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,608,926.15		6,222,476.48		6,310,742.81
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,608,926.15		6,222,476.48		6,310,742.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	161,164,251.00	-0.96%	159,623,174.00	-1.07%	157,922,161.00
2. Federal Revenues	8100-8299	135,174.25	0.00%	135,174.00	0.00%	135,174.00
3. Other State Revenues	8300-8599	3,004,264.12	2.01%	3,064,507.00	-0.48%	3,049,841.00
4. Other Local Revenues	8600-8799	597,637.12	-32.88%	401,122.00	0.00%	401,122.00
5. Other Financing Sources						
a. Transfers In	8900-8929	591.53	-100.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(18,767,099.72)	19.02%	(22,335,725.50)	11.54%	(24,913,376.73)
6. Total (Sum lines A1 thru A5c)		146,134,818.30	-3.59%	140,888,251.50	-3.05%	136,594,921.27
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				68,273,026.79		69,469,295.79
b. Step & Column Adjustment				1,365,460.00		1,392,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(169,191.00)		(1,059,442.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	68,273,026.79	1.75%	69,469,295.79	0.48%	69,802,553.79
2. Classified Salaries						
a. Base Salaries				19,705,682.19		21,117,569.19
b. Step & Column Adjustment				394,113.00		401,995.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,017,774.00		(1,179,259.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,705,682.19	7.16%	21,117,569.19	-3.68%	20,340,305.19
3. Employee Benefits	3000-3999	37,454,005.46	10.39%	41,346,119.00	7.49%	44,441,328.00
4. Books and Supplies	4000-4999	5,141,144.28	22.44%	6,294,878.00	-33.23%	4,203,226.00
5. Services and Other Operating Expenditures	5000-5999	11,842,097.51	3.82%	12,294,873.00	0.00%	12,294,873.00
6. Capital Outlay	6000-6999	1,798,415.23	-83.91%	289,346.00	-51.84%	139,346.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,831,576.38	0.06%	4,834,594.00	6.44%	5,146,110.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,984,766.14)	10.52%	(3,298,800.00)	4.27%	(3,439,569.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,780,079.32	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		149,841,261.02	1.67%	152,347,874.98	0.38%	152,928,172.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,706,442.72)		(11,459,623.48)		(16,333,251.71)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,126,527.26		38,420,084.54		26,960,461.06
2. Ending Fund Balance (Sum lines C and D1)		38,420,084.54		26,960,461.06		10,627,209.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,014,877.00		10,370,794.00		10,517,905.00
2. Unassigned/Unappropriated	9790	27,405,207.54		16,589,667.06		109,304.35
f. Total Components of Ending Fund Balance		38,420,084.54		26,960,461.06		10,627,209.35
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,014,877.00		10,370,794.00		10,517,905.00
c. Unassigned/Unappropriated	9790	27,405,207.54		16,589,667.06		109,304.35
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		38,420,084.54		26,960,461.06		10,627,209.35

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.

LCFF Revenue projection is 95% of demographic study estimated enrollment. State revenue change is based on estimated enrollment and Other Revenue reduced by onetime bus grant and is also reflected in the reduction of capital outlay. Salaries adjustments include a 2% step and column, New High School staffing for both out years, reduction for PARS incentive savings (elimination of positions and new positions estimated at step 3). A \$4M decrease in 2022-23 between salaries and benefits included - to be determined either by elimination of positions or reduction in salary or other savings within 2020-21 and 2021-22. Materials and supplies change reflects onetime cost increase/decrease for the new high school and a decrease to general fund contribution to instructional materials. Other services change reflects onetime cost decrease and an increase for ongoing cost for the new high school. Debt service change to reflect actual payments for leases and COPs. Other Transfer out to cafeteria fund and enterprise fund was removed for 2021-22 assuming schools are back to normal.

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. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	32,033,320.58	-54.83%	14,469,141.00	0.00%	14,469,141.00
3. Other State Revenues	8300-8599	9,195,654.60	0.53%	9,244,411.00	-0.06%	9,238,775.00
4. Other Local Revenues	8600-8799	8,617,259.61	0.00%	8,617,260.00	0.00%	8,617,260.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	18,767,099.72	19.02%	22,335,725.50	11.54%	24,913,376.73
6. Total (Sum lines A1 thru A5c)		68,613,334.51	-20.33%	54,666,537.50	4.70%	57,238,552.73
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,765,848.71		12,076,742.71
b. Step & Column Adjustment				255,317.00		1,204,846.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(944,423.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,765,848.71	-5.40%	12,076,742.71	9.98%	13,281,588.71
2. Classified Salaries						
a. Base Salaries				6,862,906.02		6,828,763.02
b. Step & Column Adjustment				137,259.00		311,405.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(171,402.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,862,906.02	-0.50%	6,828,763.02	4.56%	7,140,168.02
3. Employee Benefits	3000-3999	13,555,346.07	3.68%	14,054,094.00	6.55%	14,974,728.00
4. Books and Supplies	4000-4999	23,012,264.13	-58.52%	9,545,685.00	-0.06%	9,540,048.00
5. Services and Other Operating Expenditures	5000-5999	8,986,338.05	-19.34%	7,248,192.00	0.00%	7,248,192.00
6. Capital Outlay	6000-6999	1,763,050.15	-15.49%	1,489,993.00	0.00%	1,489,993.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,072,218.87	0.00%	1,072,199.00	-19.60%	862,095.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,438,305.34	12.88%	2,752,339.00	5.11%	2,893,108.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		70,456,277.34	-21.84%	55,068,007.73	4.29%	57,429,920.73
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,842,942.83)		(401,470.23)		(191,368.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,435,781.06		592,838.23		191,368.00
2. Ending Fund Balance (Sum lines C and D1)		592,838.23		191,368.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	592,838.23		191,368.00		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		592,838.23		191,368.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Federal revenue decreased in 2021-22 was for the removal of COVID funding. State revenue either increased or decreased for lottery estimate. The increase to contribution is to cover any deficits that the restricted revenue doesn't cover for both outyears - increase salaries for step and column 2% and benefit cost for the estimated rate increase to PERS 2.14%, 2.66%, Health and Welfare 5% and a decrease to STRS .15% for 2021-22 and an increase to STRS 2.10% for 2022-23. The other adjustments for B1d and B2d and the reduction in benefits, materials and supplies, other services, and capital outlay were the onetime funds received for COVID. Materials and supplies was either increased or decreased by the change in lottery revenue.						

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
A. BEGINNING CASH		32,356,674.96	42,110,675.64	38,156,637.41	56,114,222.98	50,983,270.35	49,755,258.00	57,848,448.49	51,267,610.84
B. RECEIPTS		5,540,234.00	5,704,907.00	17,601,023.00	10,268,832.00	10,268,832.00	17,601,023.00	10,268,832.00	4,624,487.02
LCFF/Revenue Limit Sources			26,204.65	253,411.79	22,560.44		8,500,000.00	150,000.00	50,000.00
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299	987,011.93	3,505,429.33	12,498,982.72	(1,711,323.63)	183,400.00	25,000.00	1,500,000.00	125,000.00
Other State Revenue	8300-8599	228,780.02	14,838.00	1,385,144.00	(157,311.05)	581,225.00	450,000.00	800,000.00	10,000.00
Other Local Revenue	8600-8799	779,352.76	307,624.38	761,811.34	(395,064.61)	233,180.00	400,000.00	500,000.00	350,000.00
Interfund Transfers In	8910-8929		591.53						
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		7,535,378.71	9,559,594.89	32,500,372.85	8,027,693.15	11,266,637.00	26,976,023.00	13,218,832.00	5,159,487.02
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	812,502.10	6,882,112.09	6,844,096.06	7,483,144.75	6,682,762.82	7,607,240.00	7,095,155.00	7,071,509.00
Classified Salaries	2000-2999	904,810.24	2,023,905.45	2,010,240.43	2,013,594.96	2,019,397.37	2,470,617.00	2,554,080.00	2,519,974.00
Employee Benefits	3000-3999	748,904.49	3,811,207.21	3,940,119.84	3,870,297.71	3,438,397.54	3,576,077.00	3,526,395.00	3,499,911.00
Books and Supplies	4000-4999	75,771.91	826,359.87	647,982.43	791,302.63	1,000,000.00	2,400,000.00	2,400,000.00	3,000,000.00
Services	5000-5999	1,472,460.21	779,031.31	891,588.86	1,796,796.17	1,200,000.00	1,760,000.00	2,000,000.00	2,300,000.00
Capital Outlay	6000-6599	(0.86)	35,619.25	29,879.60	256,936.47	25,000.00	160,000.00	250,000.00	500,000.00
Other Outgo	7000-7499	1,840,491.68	65,018.00	487,123.29	117,032.00	117,031.95	908,898.51	1,349,039.65	55,005.02
Interfund Transfers Out	7600-7629							625,000.00	625,000.00
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		5,854,939.77	14,423,253.18	14,831,010.51	16,329,104.69	14,482,589.68	18,882,832.51	19,799,669.65	19,571,399.02
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299	1,104,836.47							
Due From Other Funds	9310	28,174,329.11	213,750.40	19,705.44	5,001,903.23				
Stores	9320	361,926.79	361,441.79	(13,780.61)	(26,093.04)	(66,021.88)			
Prepaid Expenditures	9330	4,856.29							
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		29,645,948.66	22,938,970.04	575,192.19	4,975,810.19	(66,021.88)	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	16,041,997.94	(340,068.42)	(402,852.09)	1,851,644.68	(2,095,585.17)			
Due To Other Funds	9610	122,159.56	43,019.56	79,370.13	(41,640.57)	41,622.96			
Current Loans	9640	0.00							
Unearned Revenues	9650	1,276,157.80	1,276,157.80						
Deferred Inflows of Resources	9690								
SUBTOTAL		17,440,315.30	14,864,429.29	(323,481.96)	1,810,004.11	(2,053,962.21)	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910	(979.01)	37,379.01	(41,183.56)	4,652.83				
TOTAL BALANCE SHEET ITEMS		12,205,633.36	8,073,561.74	288,223.23	3,170,458.91	1,987,940.33	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		9,754,000.68	(3,954,038.23)	17,957,585.57	(5,130,932.63)	(1,228,012.35)	8,093,190.49	(6,580,837.65)	(14,411,912.00)
F. ENDING CASH (A + E)		42,110,675.64	38,156,637.41	56,114,222.98	50,983,270.35	49,755,258.00	57,848,448.49	51,267,610.84	36,855,698.84
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		36,855,698.84	31,491,426.58	24,042,464.50	5,754,075.30				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,999,066.05	1,675,828.55	1,675,828.55	7,323,237.50	40,734,146.33		142,286,277.00	142,286,277.00
Property Taxes	8020-8079	750,000.00	8,229,483.12	170,000.00	1,700,000.00			19,851,660.00	19,851,660.00
Miscellaneous Funds	8080-8099	(400,000.00)			(573,686.00)			(973,686.00)	(973,686.00)
Federal Revenue	8100-8299	4,500,000.00	170,000.00	50,000.00	2,200,000.00	8,134,994.48		32,168,494.83	32,168,494.83
Other State Revenue	8300-8599	650,000.00	250,000.00	5,000.00	6,900,000.00	1,082,242.75		12,199,918.72	12,199,918.72
Other Local Revenue	8600-8799	450,000.00	400,000.00	830,000.00	1,400,000.00	3,197,992.86		9,214,896.73	9,214,896.73
Interfund Transfers In	8910-8929							591.53	591.53
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		14,949,066.05	10,725,311.67	2,730,828.55	18,949,551.50	53,149,376.42	0.00	214,748,152.81	214,748,152.81
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,124,815.00	7,215,413.00	7,799,967.00	8,420,158.68			81,038,875.50	81,038,875.50
Classified Salaries	2000-2999	2,441,446.00	2,489,798.00	2,575,153.00	2,545,571.76			26,568,588.21	26,568,588.21
Employee Benefits	3000-3999	3,505,788.00	3,522,997.00	3,598,032.00	13,971,224.74			51,009,351.53	51,009,351.53
Books and Supplies	4000-4999	4,000,000.00	2,500,000.00	4,000,000.00	2,500,000.00	4,011,991.57		28,153,408.41	28,153,408.41
Services	5000-5999	2,000,000.00	1,500,000.00	2,100,000.00	1,500,000.00	1,528,579.01		20,828,435.56	20,828,435.56
Capital Outlay	6000-6599	625,000.00	300,000.00	300,000.00	450,000.00	629,030.92		3,561,465.38	3,561,465.38
Other Outgo	7000-7499	(8,710.69)	21,065.75	21,065.75	(62,683.94)	466,957.48		5,357,334.45	5,357,334.45
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699	625,000.00	625,000.00	625,000.00	655,079.32			3,780,079.32	3,780,079.32
TOTAL DISBURSEMENTS		20,313,338.31	18,174,273.75	21,019,217.75	29,979,350.56	6,636,558.98	0.00	220,297,538.36	220,297,538.36
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							28,174,329.11	
Due From Other Funds	9310							255,546.26	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	28,429,875.37	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							12,601,640.62	
Due To Other Funds	9610							122,141.95	
Current Loans	9640				(8,000,000.00)			(8,000,000.00)	
Unearned Revenues	9650							1,276,157.80	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	(8,000,000.00)	0.00	0.00	5,999,940.37	
Nonoperating									
Suspense Clearing	9910							(130.73)	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	8,000,000.00	0.00	0.00	22,429,804.27	
E. NET INCREASE/DECREASE (B - C + D)		(5,364,272.26)	(7,448,962.08)	(18,288,389.20)	(3,029,799.06)	46,512,817.44	0.00	16,880,418.72	(5,549,385.55)
F. ENDING CASH (A + E)		31,491,426.58	24,042,464.50	5,754,075.30	2,724,276.24			49,237,093.68	
G. ENDING CASH, PLUS CASH-ACCUMULATED DEFERRED INFLUENCES AND ADJUSTMENTS									

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,724,276.24	14,587,094.77	10,552,252.82	19,524,844.24	22,639,665.41	19,277,267.38	25,673,596.00	21,898,469.97
B. RECEIPTS									
LCCF/Revenue Limit Sources									
8010-8019	Principal Apportionment	6,273,971.65	6,273,971.65	15,110,419.22	11,293,148.97	11,293,148.97	15,110,419.22	11,293,148.97	5,307,780.02
8020-8079	Property Taxes		26,000.00	250,000.00			8,500,000.00	150,000.00	50,000.00
8080-8099	Miscellaneous Funds						(500,000.00)		
8100-8299	Federal Revenue	980,000.00	2,000,000.00	100,000.00	100,000.00	185,000.00	25,000.00	1,500,000.00	125,000.00
8300-8599	Other State Revenue	228,000.00	14,000.00	1,300,000.00	50,000.00	575,000.00	450,000.00	800,000.00	10,000.00
8600-8799	Other Local Revenue	770,000.00	300,000.00	750,000.00	200,000.00	200,000.00	400,000.00	500,000.00	300,000.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
TOTAL RECEIPTS		8,251,971.65	8,613,971.65	17,510,419.22	11,665,648.97	12,253,148.97	23,985,419.22	14,243,148.97	5,792,780.02
C. DISBURSEMENTS									
Certificated Salaries		825,000.00	7,338,276.23	7,338,276.23	7,338,276.23	7,338,276.23	7,338,276.23	7,338,276.23	7,338,276.23
2000-2999	Classified Salaries	925,000.00	2,456,484.75	2,456,484.75	2,456,484.75	2,456,484.75	2,456,484.75	2,456,484.75	2,456,484.75
3000-3999	Employee Benefits	760,000.00	4,064,021.30	4,064,021.30	4,064,021.30	4,064,021.30	4,064,021.30	4,064,021.30	4,064,021.30
4000-4999	Books and Supplies	80,000.00	1,205,505.73	1,205,505.73	1,205,505.73	1,205,505.73	1,205,505.73	1,205,505.73	1,205,505.73
5000-5999	Services	1,500,000.00	1,503,915.00	1,503,915.00	1,503,915.00	1,503,915.00	1,503,915.00	1,503,915.00	1,503,915.00
6000-6599	Capital Outlay	500,000.00	107,212.64	107,212.64	107,212.64	107,212.64	107,212.64	107,212.64	107,212.64
7000-7499	Other Outgo	1,849,638.97	65,017.75	104,031.95	117,031.95	117,031.95	913,674.95	1,342,859.35	55,005.02
7600-7629	Interfund Transfers Out								
7630-7699	All Other Financing Uses								
TOTAL DISBURSEMENTS		6,439,638.97	16,740,433.40	16,779,447.60	16,792,447.60	16,792,447.60	17,589,090.60	18,018,275.00	16,730,420.67
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury								
9200-9299	Accounts Receivable								
9310	Due From Other Funds								
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets								
9490	Deferred Outflows of Resources								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable		95,966.20	95,966.20	95,966.20	62,026.93			
9610	Due To Other Funds	117,301.95							
9640	Current Loans		4,150,000.00			4,150,000.00			
9650	Unearned Revenues	(10,167,787.80)	(8,337,586.00)	(8,337,586.00)	(8,337,586.00)	(5,388,927.53)			
9690	Deferred Inflows of Resources								
SUBTOTAL		(10,050,485.85)	(4,091,619.80)	(8,241,619.80)	(8,241,619.80)	(1,176,900.60)	0.00	0.00	0.00
Nonoperating									
9910	Suspense Clearing								
TOTAL BALANCE SHEET ITEMS		0.00	4,091,619.80	8,241,619.80	8,241,619.80	1,176,900.60	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		11,862,818.53	(4,034,841.95)	8,972,591.42	3,114,821.17	(3,362,398.03)	6,396,328.62	(3,775,126.03)	(10,937,640.65)
F. ENDING CASH (A + E)		14,587,094.77	10,552,252.82	19,524,844.24	22,639,665.41	19,277,267.38	25,673,596.00	21,898,469.97	10,960,829.32
G. ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		10,960,829.32	4,989,384.99	29,382,144.42	15,768,429.85				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,850,037.06	2,032,766.81	2,032,766.81	3,817,270.25	45,059,664.40		140,748,514.00	140,748,514.00
Property Taxes	8020-8079	750,000.00	8,236,474.00	170,000.00	1,700,000.00			19,854,974.00	19,854,974.00
Miscellaneous Funds	8080-8089				(480,314.00)			(980,314.00)	(980,314.00)
Federal Revenue	8100-8299	3,000,000.00	170,000.00	50,000.00	2,200,000.00	4,169,315.00		14,604,315.00	14,604,315.00
Other State Revenue	8300-8599	650,000.00	250,000.00	5,000.00	6,900,000.00	1,076,918.00		12,308,918.00	12,308,918.00
Other Local Revenue	8600-8799	450,000.00	400,000.00	825,000.00	1,400,000.00	2,523,382.00		9,018,382.00	9,018,382.00
Interfund Transfers In	8810-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		10,700,037.06	11,089,240.81	3,082,766.81	15,536,956.25	52,829,279.40	0.00	195,554,789.00	195,554,789.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,338,276.23	7,338,276.22	7,338,276.22	7,338,276.22			81,546,038.50	81,546,038.50
Classified Salaries	2000-2999	2,456,484.74	2,456,484.74	2,456,484.74	2,456,484.74			27,946,332.21	27,946,332.21
Employee Benefits	3000-3999	4,084,021.30	4,064,021.30	4,064,021.30	14,000,000.00			55,400,213.00	55,400,213.00
Books and Supplies	4000-4999	1,205,505.73	1,205,505.73	1,205,505.73	1,205,505.70	2,500,000.00		15,840,563.00	15,840,563.00
Services	5000-5999	1,503,915.00	1,503,915.00	1,503,915.00	1,503,915.00	1,500,000.00		19,543,065.00	19,543,065.00
Capital Outlay	6000-6599	107,212.64	107,212.64	107,212.64	107,212.60	100,000.00		1,779,339.00	1,779,339.00
Other Outgo	7000-7499	(3,934.25)	21,065.75	21,065.75	290,885.38	466,957.48		5,360,332.00	5,360,332.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		16,671,481.39	16,696,481.38	16,696,481.38	26,902,279.64	4,566,957.48	0.00	207,415,882.71	207,415,882.71
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							467,227.48	467,227.48
Due To Other Funds	9610							0.00	0.00
Current Loans	9640		(30,000,000.00)					(21,700,000.00)	(21,700,000.00)
Unearned Revenues	9650							(40,569,473.33)	(40,569,473.33)
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		0.00	(30,000,000.00)	0.00	0.00	0.00	0.00	(61,802,245.85)	(61,802,245.85)
Nonoperating								0.00	0.00
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	30,000,000.00	0.00	0.00	0.00	0.00	61,802,245.85	61,802,245.85
E. NET INCREASE/DECREASE (B - C + D)		(5,971,444.33)	24,392,759.43	(13,613,714.57)	(11,365,323.39)	48,262,327.92	0.00	49,941,152.14	(11,861,093.71)
F. ENDING CASH (A + E)		4,989,384.99	29,382,144.42	15,768,429.85	4,403,106.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								52,665,428.38	

**Fund 01 – General Fund
Unrestricted/Restricted**

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	150,336,127.00	150,336,127.00	39,417,172.88	161,164,251.00	10,828,124.00	7.2%
2) Federal Revenue		8100-8299	10,580,577.10	10,580,577.10	15,280,100.35	32,168,494.83	21,587,917.73	204.0%
3) Other State Revenue		8300-8599	10,269,771.87	10,269,771.87	1,471,450.97	12,199,918.72	1,930,146.85	18.8%
4) Other Local Revenue		8600-8799	7,265,931.19	7,265,931.19	1,453,723.87	9,214,896.73	1,948,965.54	26.8%
5) TOTAL, REVENUES			178,452,407.16	178,452,407.16	57,622,448.07	214,747,561.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	79,477,641.11	79,477,641.11	22,021,855.00	81,038,875.50	(1,561,234.39)	-2.0%
2) Classified Salaries		2000-2999	26,458,924.67	26,458,924.67	6,952,551.08	26,568,588.21	(109,663.54)	-0.4%
3) Employee Benefits		3000-3999	50,707,953.78	50,707,953.78	12,370,529.25	51,009,351.53	(301,397.75)	-0.6%
4) Books and Supplies		4000-4999	9,830,502.44	9,830,502.44	2,341,416.84	28,153,408.41	(18,322,905.97)	-186.4%
5) Services and Other Operating Expenditures		5000-5999	15,686,819.94	15,686,819.94	4,939,856.55	20,828,435.56	(5,141,615.62)	-32.8%
6) Capital Outlay		6000-6999	193,042.48	193,042.48	322,434.46	3,561,465.38	(3,368,422.90)	-1744.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,052,295.25	6,052,295.25	2,503,408.55	5,903,795.25	148,500.00	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(560,604.04)	(560,604.04)	(13,743.58)	(546,460.80)	(14,143.24)	2.5%
9) TOTAL, EXPENDITURES			187,846,575.63	187,846,575.63	51,438,308.15	216,517,459.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,394,168.47)	(9,394,168.47)	6,184,139.92	(1,769,897.76)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	591.53	591.53	591.53	New
b) Transfers Out		7600-7629	977,000.00	977,000.00	0.00	3,780,079.32	(2,803,079.32)	-286.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(977,000.00)	(977,000.00)	591.53	(3,779,487.79)		

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)			(10,371,168.47)	(10,371,168.47)	6,184,731.45	(5,549,385.55)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,147,986.96	34,147,986.96		44,562,308.32	10,414,321.36	30.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,147,986.96	34,147,986.96		44,562,308.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,147,986.96	34,147,986.96		44,562,308.32		
2) Ending Balance, June 30 (E + F1e)			23,776,818.49	23,776,818.49		39,012,922.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,096,102.38	1,096,102.38		592,838.23		
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	9,441,178.78	9,441,178.78		11,014,877.00		
Unassigned/Unappropriated Amount		9790	13,239,537.33	13,239,537.33		27,405,207.54		

Description	Resource Codes	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	112,094,910.00	112,094,910.00	31,947,478.00	112,975,420.00	880,510.00	0.8%
Education Protection Account State Aid - Current Year		8012	19,204,434.00	19,204,434.00	7,332,191.00	29,310,857.00	10,106,423.00	52.6%
State Aid - Prior Years		8019	0.00	0.00	(164,673.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	147,039.00	147,039.00	0.00	143,972.00	(3,067.00)	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,998.00	3,998.00	0.00	3,998.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	18,000,456.00	18,000,456.00	0.00	18,879,377.00	878,921.00	4.9%
Unsecured Roll Taxes		8042	731,100.00	731,100.00	161,998.14	884,951.00	153,851.00	21.0%
Prior Years' Taxes		8043	53,240.00	53,240.00	10,262.14	53,240.00	0.00	0.0%
Supplemental Taxes		8044	435,134.00	435,134.00	125,630.45	366,183.00	(68,951.00)	-15.8%
Education Revenue Augmentation Fund (ERAF)		8045	(492,590.00)	(492,590.00)	0.00	(651,719.00)	(159,129.00)	32.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	158,406.00	158,406.00	0.00	171,658.00	13,252.00	8.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	4,286.15	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	3,314.00	3,314.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			150,336,127.00	150,336,127.00	39,417,172.88	162,141,251.00	11,805,124.00	7.9%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	(977,000.00)	(977,000.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			150,336,127.00	150,336,127.00	39,417,172.88	161,164,251.00	10,828,124.00	7.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,856,242.00	2,856,242.00	0.00	2,856,242.00	0.00	0.0%
Special Education Discretionary Grants		8182	71,406.00	71,406.00	0.00	71,406.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	79,100.00	79,100.00	0.00	79,100.00	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	5,415,558.00	5,415,558.00	1,282,730.13	6,873,434.13	1,457,876.13	26.9%
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	594,430.00	594,430.00	284,662.93	1,545,556.93	951,126.93	160.0%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	10,863.00	43,451.00	43,451.00	New
Title III, Part A, English Learner Program	4203	8290	235,550.00	235,550.00	84,327.56	346,282.56	110,732.56	47.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	1,082,548.00	1,082,548.00	9,738.60	2,436,065.60	1,353,517.60	125.0%
Career and Technical Education	3500-3599	8290	156,879.00	156,879.00	(23,006.37)	156,879.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	88,864.10	88,864.10	13,630,784.50	17,760,077.61	17,671,213.51	19885.7%
TOTAL, FEDERAL REVENUE			10,580,577.10	10,580,577.10	15,280,100.35	32,168,494.83	21,587,917.73	204.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	97,151.00	97,151.00	36,861.00	97,151.00	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	611,151.46	611,151.46	0.00	611,151.00	(0.46)	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	3,253,564.43	3,253,564.43	(108,999.05)	3,016,899.09	(236,665.34)	-7.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	311,482.00	311,482.00	204,639.29	667,232.29	355,750.29	114.2%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,996,422.98	5,996,422.98	1,338,949.73	7,807,485.34	1,811,062.36	30.2%
TOTAL, OTHER STATE REVENUE			10,269,771.87	10,269,771.87	1,471,450.97	12,199,918.72	1,930,146.85	18.8%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	30,000.00	0.00	0.00	(30,000.00)	-100.0%
Interest		8660	350,000.00	350,000.00	15,970.08	250,000.00	(100,000.00)	-28.6%
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	315,595.19	315,595.19	(7,116.35)	426,135.48	110,540.29	35.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	527,181.00	527,181.00	(153,169.86)	2,435,211.25	1,908,030.25	361.9%
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	6,043,155.00	6,043,155.00	1,598,040.00	6,103,550.00	60,395.00	1.0%
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			7,265,931.19	7,265,931.19	1,453,723.87	9,214,896.73	1,948,965.54	26.8%
TOTAL, REVENUES			178,452,407.16	178,452,407.16	57,622,448.07	214,747,561.28	36,295,154.12	20.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	61,467,705.02	61,467,705.02	16,579,904.96	62,868,887.99	(1,401,182.97)	-2.3%
Certificated Pupil Support Salaries		1200	9,883,382.13	9,883,382.13	2,912,122.63	10,116,221.31	(232,839.18)	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,063,300.65	6,063,300.65	1,994,498.37	6,113,191.92	(49,891.27)	-0.8%
Other Certificated Salaries		1900	2,063,253.31	2,063,253.31	535,329.04	1,940,574.28	122,679.03	5.9%
TOTAL, CERTIFICATED SALARIES			79,477,641.11	79,477,641.11	22,021,855.00	81,038,875.50	(1,561,234.39)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,780,869.80	4,780,869.80	1,081,517.24	4,698,229.04	82,640.76	1.7%
Classified Support Salaries		2200	11,873,780.45	11,873,780.45	3,361,967.20	11,976,509.61	(102,729.16)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	2,212,214.16	2,212,214.16	668,092.38	2,189,012.19	23,201.97	1.0%
Clerical, Technical and Office Salaries		2400	5,360,970.79	5,360,970.79	1,630,287.72	5,371,089.10	(10,118.31)	-0.2%
Other Classified Salaries		2900	2,231,089.47	2,231,089.47	210,686.54	2,333,748.27	(102,658.80)	-4.6%
TOTAL, CLASSIFIED SALARIES			26,458,924.67	26,458,924.67	6,952,551.08	26,568,588.21	(109,663.54)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,684,189.15	18,684,189.15	3,542,312.82	18,933,593.80	(249,404.65)	-1.3%
PERS		3201-3202	4,837,797.80	4,837,797.80	1,356,561.96	4,844,417.03	(6,619.23)	-0.1%
OASDI/Medicare/Alternative		3301-3302	3,153,428.11	3,153,428.11	811,277.33	3,188,822.86	(35,394.75)	-1.1%
Health and Welfare Benefits		3401-3402	20,942,390.42	20,942,390.42	5,787,027.70	20,923,567.54	18,822.88	0.1%
Unemployment Insurance		3501-3502	54,721.93	54,721.93	14,431.46	53,751.65	970.28	1.8%
Workers' Compensation		3601-3602	1,580,426.37	1,580,426.37	374,222.70	1,610,198.65	(29,772.28)	-1.9%
OPEB, Allocated		3701-3702	1,455,000.00	1,455,000.00	484,695.28	1,455,000.00	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			50,707,953.78	50,707,953.78	12,370,529.25	51,009,351.53	(301,397.75)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,504,000.00	2,504,000.00	338,379.99	1,457,097.54	1,046,902.46	41.8%
Books and Other Reference Materials		4200	159,836.51	159,836.51	22,347.63	267,530.25	(107,693.74)	-67.4%
Materials and Supplies		4300	6,752,040.70	6,752,040.70	1,710,816.62	22,180,728.90	(15,428,688.20)	-228.5%
Noncapitalized Equipment		4400	414,625.23	414,625.23	269,872.60	4,248,051.72	(3,833,426.49)	-924.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,830,502.44	9,830,502.44	2,341,416.84	28,153,408.41	(18,322,905.97)	-186.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,473,435.76	1,473,435.76	258,984.12	2,518,975.80	(1,045,540.04)	-71.0%
Travel and Conferences		5200	376,069.80	376,069.80	13,155.00	714,760.66	(338,690.86)	-90.1%
Dues and Memberships		5300	66,024.36	66,024.36	47,188.90	72,757.36	(6,733.00)	-10.2%
Insurance		5400-5450	1,138,550.90	1,138,550.90	1,166,749.74	1,166,749.74	(28,198.84)	-2.5%
Operations and Housekeeping Services		5500	4,219,400.00	4,219,400.00	1,541,947.81	4,275,104.50	(55,704.50)	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,169,333.82	2,169,333.82	359,698.56	3,015,947.07	(846,613.25)	-39.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	38,001.02	38,001.02	(1,247.83)	19,909.30	18,091.72	47.6%
Professional/Consulting Services and Operating Expenditures		5800	5,380,777.66	5,380,777.66	1,320,652.57	7,529,918.98	(2,149,141.32)	-39.9%
Communications		5900	825,226.62	825,226.62	232,727.68	1,514,312.15	(689,085.53)	-83.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,686,819.94	15,686,819.94	4,939,856.55	20,828,435.56	(5,141,615.62)	-32.8%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	105,000.00	(105,000.00)	New
Land Improvements		6170	0.00	0.00	1,865.10	970,000.00	(970,000.00)	New
Buildings and Improvements of Buildings		6200	87,445.00	87,445.00	0.00	31,300.00	56,145.00	64.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	150,000.00	(150,000.00)	New
Equipment		6400	105,597.48	105,597.48	257,024.71	2,171,029.91	(2,065,432.43)	-1955.9%
Equipment Replacement		6500	0.00	0.00	63,544.65	134,135.47	(134,135.47)	New
TOTAL, CAPITAL OUTLAY			193,042.48	193,042.48	322,434.46	3,561,465.38	(3,368,422.90)	-1744.9%
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	9,000.00	9,000.00	0.00	9,000.00	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	1,755,758.00	1,755,758.00	364,100.00	1,607,248.00	148,510.00	8.5%
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	1,147,810.02	1,147,810.02	584,352.32	1,147,820.02	(10.00)	0.0%
Other Debt Service - Principal		7439	3,139,727.23	3,139,727.23	1,554,956.23	3,139,727.23	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,052,295.25	6,052,295.25	2,503,408.55	5,903,795.25	148,500.00	2.5%
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	(560,604.04)	(560,604.04)	(13,743.58)	(546,460.80)	(14,143.24)	2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(560,604.04)	(560,604.04)	(13,743.58)	(546,460.80)	(14,143.24)	2.5%
TOTAL, EXPENDITURES			187,846,575.63	187,846,575.63	51,438,308.15	216,517,459.04	(28,670,883.41)	-15.3%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	591.53	591.53	591.53	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	591.53	591.53	591.53	New
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	3,240,245.41	(3,240,245.41)	New
Other Authorized Interfund Transfers Out		7619	977,000.00	977,000.00	0.00	539,833.91	437,166.09	44.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			977,000.00	977,000.00	0.00	3,780,079.32	(2,803,079.32)	-286.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(977,000.00)	(977,000.00)	591.53	(3,779,487.79)	2,802,487.79	286.8%

**Fund 01 – General Fund
Unrestricted**

Description	Resource Codes	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	150,336,127.00	150,336,127.00	39,417,172.88	161,164,251.00	10,828,124.00	7.2%
2) Federal Revenue		8100-8299	4,000.00	4,000.00	135,174.25	135,174.25	131,174.25	3279.4%
3) Other State Revenue		8300-8599	3,159,993.93	3,159,993.93	(23,381.51)	3,004,264.12	(155,729.81)	-4.9%
4) Other Local Revenue		8600-8799	527,115.00	527,115.00	(160,851.92)	597,637.12	70,522.12	13.4%
5) TOTAL, REVENUES			154,027,235.93	154,027,235.93	39,368,113.70	164,901,326.49		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	68,124,551.16	68,124,551.16	18,367,840.17	68,273,026.79	(148,475.63)	-0.2%
2) Classified Salaries		2000-2999	19,752,365.80	19,752,365.80	5,247,618.56	19,705,682.19	46,683.61	0.2%
3) Employee Benefits		3000-3999	37,427,378.64	37,427,378.64	10,243,557.60	37,454,005.46	(26,626.82)	-0.1%
4) Books and Supplies		4000-4999	5,139,208.78	5,139,208.78	671,344.87	5,141,144.28	(1,935.50)	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,236,622.49	11,236,622.49	3,764,043.62	11,842,097.51	(605,475.02)	-5.4%
6) Capital Outlay		6000-6999	193,042.48	193,042.48	218,023.71	1,798,415.23	(1,605,372.75)	-831.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,837,579.38	4,837,579.38	2,139,563.68	4,831,576.38	6,003.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,245,490.75)	(2,245,490.75)	(38,089.13)	(2,984,766.14)	739,275.39	-32.9%
9) TOTAL, EXPENDITURES			144,465,257.98	144,465,257.98	40,613,903.08	146,061,181.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,561,977.95	9,561,977.95	(1,245,789.38)	18,840,144.79		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	591.53	591.53	591.53	New
b) Transfers Out		7600-7629	977,000.00	977,000.00	0.00	3,780,079.32	(2,803,079.32)	-286.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,852,159.10)	(18,852,159.10)	0.00	(18,767,099.72)	85,059.38	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,829,159.10)	(19,829,159.10)	591.53	(22,546,587.51)		

Description	Resource Codes	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)			(10,267,181.15)	(10,267,181.15)	(1,245,197.85)	(3,706,442.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,947,897.26	32,947,897.26		42,126,527.26	9,178,630.00	27.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,947,897.26	32,947,897.26		42,126,527.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,947,897.26	32,947,897.26		42,126,527.26		
2) Ending Balance, June 30 (E + F1e)			22,680,716.11	22,680,716.11		38,420,084.54		
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	9,441,178.78	9,441,178.78		11,014,877.00		
Unassigned/Unappropriated Amount		9790	13,239,537.33	13,239,537.33		27,405,207.54		

Description	Resource Codes	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	112,094,910.00	112,094,910.00	31,947,478.00	112,975,420.00	880,510.00	0.8%
Education Protection Account State Aid - Current Year		8012	19,204,434.00	19,204,434.00	7,332,191.00	29,310,857.00	10,106,423.00	52.6%
State Aid - Prior Years		8019	0.00	0.00	(164,673.00)	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	147,039.00	147,039.00	0.00	143,972.00	(3,067.00)	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,998.00	3,998.00	0.00	3,998.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	18,000,456.00	18,000,456.00	0.00	18,879,377.00	878,921.00	4.9%
Unsecured Roll Taxes		8042	731,100.00	731,100.00	161,998.14	884,951.00	153,851.00	21.0%
Prior Years' Taxes		8043	53,240.00	53,240.00	10,262.14	53,240.00	0.00	0.0%
Supplemental Taxes		8044	435,134.00	435,134.00	125,630.45	366,183.00	(68,951.00)	-15.8%
Education Revenue Augmentation Fund (ERAF)		8045	(492,590.00)	(492,590.00)	0.00	(651,719.00)	(159,129.00)	32.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	158,406.00	158,406.00	0.00	171,658.00	13,252.00	8.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	4,286.15	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	3,314.00	3,314.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			150,336,127.00	150,336,127.00	39,417,172.88	162,141,251.00	11,805,124.00	7.9%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	(977,000.00)	(977,000.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			150,336,127.00	150,336,127.00	39,417,172.88	161,164,251.00	10,828,124.00	7.2%
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290						
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	4,000.00	4,000.00	135,174.25	135,174.25	131,174.25	3279.4%
TOTAL, FEDERAL REVENUE			4,000.00	4,000.00	135,174.25	135,174.25	131,174.25	3279.4%
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	97,151.00	97,151.00	36,861.00	97,151.00	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	611,151.46	611,151.46	0.00	611,151.00	(0.46)	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,404,808.49	2,404,808.49	(60,242.51)	2,295,962.12	(108,846.37)	-4.5%
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	46,882.98	46,882.98	0.00	0.00	(46,882.98)	-100.0%
TOTAL, OTHER STATE REVENUE			3,159,993.93	3,159,993.93	(23,381.51)	3,004,264.12	(155,729.81)	-4.9%

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 (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	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	30,000.00	0.00	0.00	(30,000.00)	-100.0%
Interest		8660	350,000.00	350,000.00	15,970.08	250,000.00	(100,000.00)	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	147,115.00	147,115.00	(176,822.00)	347,637.12	200,522.12	136.3%
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						
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			527,115.00	527,115.00	(160,851.92)	597,637.12	70,522.12	13.4%
TOTAL, REVENUES			154,027,235.93	154,027,235.93	39,368,113.70	164,901,326.49	10,874,090.56	7.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	53,876,671.19	53,876,671.19	13,961,155.34	53,759,707.57	116,963.62	0.2%
Certificated Pupil Support Salaries		1200	7,840,944.24	7,840,944.24	2,351,708.65	8,034,969.82	(194,025.58)	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,491,801.63	5,491,801.63	1,804,331.53	5,541,692.90	(49,891.27)	-0.9%
Other Certificated Salaries		1900	915,134.10	915,134.10	250,644.65	936,656.50	(21,522.40)	-2.4%
TOTAL, CERTIFICATED SALARIES			68,124,551.16	68,124,551.16	18,367,840.17	68,273,026.79	(148,475.63)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	637,197.25	637,197.25	93,207.19	613,046.07	24,151.18	3.8%
Classified Support Salaries		2200	10,162,529.45	10,162,529.45	2,862,877.76	10,124,065.50	38,463.95	0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,744,177.08	1,744,177.08	542,628.72	1,716,766.72	27,410.36	1.6%
Clerical, Technical and Office Salaries		2400	5,189,121.30	5,189,121.30	1,575,002.84	5,195,964.62	(6,843.32)	-0.1%
Other Classified Salaries		2900	2,019,340.72	2,019,340.72	173,902.05	2,055,839.28	(36,498.56)	-1.8%
TOTAL, CLASSIFIED SALARIES			19,752,365.80	19,752,365.80	5,247,618.56	19,705,682.19	46,683.61	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,177,796.88	11,177,796.88	2,954,796.74	11,197,766.54	(19,969.66)	-0.2%
PERS		3201-3202	3,697,639.24	3,697,639.24	1,056,031.50	3,681,835.66	15,803.58	0.4%
OASDI/Medicare/Alternative		3301-3302	2,500,903.63	2,500,903.63	639,306.69	2,502,828.48	(1,924.85)	-0.1%
Health and Welfare Benefits		3401-3402	17,244,967.06	17,244,967.06	4,793,486.63	17,254,594.38	(9,627.32)	-0.1%
Unemployment Insurance		3501-3502	45,482.44	45,482.44	11,756.12	43,947.57	1,534.87	3.4%
Workers' Compensation		3601-3602	1,305,589.39	1,305,589.39	303,484.64	1,318,032.83	(12,443.44)	-1.0%
OPEB, Allocated		3701-3702	1,455,000.00	1,455,000.00	484,695.28	1,455,000.00	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			37,427,378.64	37,427,378.64	10,243,557.60	37,454,005.46	(26,626.82)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,651,244.06	1,651,244.06	118,233.93	729,805.04	921,439.02	55.8%
Books and Other Reference Materials		4200	82,059.91	82,059.91	8,825.66	85,886.59	(3,826.68)	-4.7%
Materials and Supplies		4300	3,233,549.75	3,233,549.75	455,388.84	3,194,403.64	39,146.11	1.2%
Noncapitalized Equipment		4400	172,355.06	172,355.06	88,896.44	1,131,049.01	(958,693.95)	-556.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,139,208.78	5,139,208.78	671,344.87	5,141,144.28	(1,935.50)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	61,608.00	61,608.00	44,891.06	301,578.00	(239,970.00)	-389.5%
Travel and Conferences		5200	159,107.81	159,107.81	(231.22)	185,286.04	(26,178.23)	-16.5%
Dues and Memberships		5300	59,344.36	59,344.36	47,188.90	64,877.36	(5,533.00)	-9.3%
Insurance		5400-5450	1,138,550.90	1,138,550.90	1,166,749.74	1,166,749.74	(28,198.84)	-2.5%
Operations and Housekeeping Services		5500	4,169,400.00	4,169,400.00	1,526,058.37	4,180,004.50	(10,604.50)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,076,685.99	1,076,685.99	176,699.04	1,218,178.40	(141,492.41)	-13.1%
Transfers of Direct Costs		5710	(67,335.22)	(67,335.22)	(28,419.75)	(102,618.42)	35,283.20	-52.4%
Transfers of Direct Costs - Interfund		5750	25,307.95	25,307.95	(1,247.83)	7,266.23	18,041.72	71.3%
Professional/Consulting Services and Operating Expenditures		5800	3,798,092.77	3,798,092.77	635,190.35	3,979,509.85	(181,417.08)	-4.8%
Communications		5900	815,859.93	815,859.93	197,164.96	841,265.81	(25,405.88)	-3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,236,622.49	11,236,622.49	3,764,043.62	11,842,097.51	(605,475.02)	-5.4%

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)
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	87,445.00	87,445.00	0.00	31,300.00	56,145.00	64.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	150,000.00	(150,000.00)	New
Equipment		6400	105,597.48	105,597.48	218,023.71	1,617,115.23	(1,511,517.75)	-1431.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			193,042.48	193,042.48	218,023.71	1,798,415.23	(1,605,372.75)	-831.6%
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	9,000.00	9,000.00	0.00	9,000.00	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	1,306,358.00	1,306,358.00	364,100.00	1,300,355.00	6,003.00	0.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,140,371.38	1,140,371.38	576,913.68	1,140,371.38	0.00	0.0%
Other Debt Service - Principal		7439	2,381,850.00	2,381,850.00	1,198,550.00	2,381,850.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,837,579.38	4,837,579.38	2,139,563.68	4,831,576.38	6,003.00	0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,684,886.71)	(1,684,886.71)	(24,345.55)	(2,438,305.34)	753,418.63	-44.7%
Transfers of Indirect Costs - Interfund		7350	(560,604.04)	(560,604.04)	(13,743.58)	(546,460.80)	(14,143.24)	2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,245,490.75)	(2,245,490.75)	(38,089.13)	(2,984,766.14)	739,275.39	-32.9%
TOTAL, EXPENDITURES			144,465,257.98	144,465,257.98	40,613,903.08	146,061,181.70	(1,595,923.72)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	591.53	591.53	591.53	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	591.53	591.53	591.53	New
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	3,240,245.41	(3,240,245.41)	New
Other Authorized Interfund Transfers Out		7619	977,000.00	977,000.00	0.00	539,833.91	437,166.09	44.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			977,000.00	977,000.00	0.00	3,780,079.32	(2,803,079.32)	-286.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(18,852,159.10)	(18,852,159.10)	0.00	(18,767,099.72)	85,059.38	-0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,852,159.10)	(18,852,159.10)	0.00	(18,767,099.72)	85,059.38	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(19,829,159.10)	(19,829,159.10)	591.53	(22,546,587.51)	(2,717,428.41)	13.7%

**Fund 01 – General Fund
Restricted**

Description	Resource Codes	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	10,576,577.10	10,576,577.10	15,144,926.10	32,033,320.58	21,456,743.48	202.9%
3) Other State Revenue		8300-8599	7,109,777.94	7,109,777.94	1,494,832.48	9,195,654.60	2,085,876.66	29.3%
4) Other Local Revenue		8600-8799	6,738,816.19	6,738,816.19	1,614,575.79	8,617,259.61	1,878,443.42	27.9%
5) TOTAL, REVENUES			24,425,171.23	24,425,171.23	18,254,334.37	49,846,234.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,353,089.95	11,353,089.95	3,654,014.83	12,765,848.71	(1,412,758.76)	-12.4%
2) Classified Salaries		2000-2999	6,706,558.87	6,706,558.87	1,704,932.52	6,862,906.02	(156,347.15)	-2.3%
3) Employee Benefits		3000-3999	13,280,575.14	13,280,575.14	2,126,971.65	13,555,346.07	(274,770.93)	-2.1%
4) Books and Supplies		4000-4999	4,691,293.66	4,691,293.66	1,670,071.97	23,012,264.13	(18,320,970.47)	-390.5%
5) Services and Other Operating Expenditures		5000-5999	4,450,197.45	4,450,197.45	1,175,812.93	8,986,338.05	(4,536,140.60)	-101.9%
6) Capital Outlay		6000-6999	0.00	0.00	104,410.75	1,763,050.15	(1,763,050.15)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,214,715.87	1,214,715.87	363,844.87	1,072,218.87	142,497.00	11.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,684,886.71	1,684,886.71	24,345.55	2,438,305.34	(753,418.63)	-44.7%
9) TOTAL, EXPENDITURES			43,381,317.65	43,381,317.65	10,824,405.07	70,456,277.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,956,146.42)	(18,956,146.42)	7,429,929.30	(20,610,042.55)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	18,852,159.10	18,852,159.10	0.00	18,767,099.72	(85,059.38)	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,852,159.10	18,852,159.10	0.00	18,767,099.72		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(103,987.32)	(103,987.32)	7,429,929.30	(1,842,942.83)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,200,089.70	1,200,089.70		2,435,781.06	1,235,691.36	103.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,089.70	1,200,089.70		2,435,781.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,089.70	1,200,089.70		2,435,781.06		
2) Ending Balance, June 30 (E + F1e)			1,096,102.38	1,096,102.38		592,838.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,096,102.38	1,096,102.38		592,838.23		
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 (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	2,856,242.00	2,856,242.00	0.00	2,856,242.00	0.00	0.0%
Special Education Discretionary Grants		8182	71,406.00	71,406.00	0.00	71,406.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	79,100.00	79,100.00	0.00	79,100.00	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	5,415,558.00	5,415,558.00	1,282,730.13	6,873,434.13	1,457,876.13	26.9%
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	594,430.00	594,430.00	284,662.93	1,545,556.93	951,126.93	160.0%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	10,863.00	43,451.00	43,451.00	New
Title III, Part A, English Learner Program	4203	8290	235,550.00	235,550.00	84,327.56	346,282.56	110,732.56	47.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	1,082,548.00	1,082,548.00	9,738.60	2,436,065.60	1,353,517.60	125.0%
Career and Technical Education	3500-3599	8290	156,879.00	156,879.00	(23,006.37)	156,879.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	84,864.10	84,864.10	13,495,610.25	17,624,903.36	17,540,039.26	20668.4%
TOTAL, FEDERAL REVENUE			10,576,577.10	10,576,577.10	15,144,926.10	32,033,320.58	21,456,743.48	202.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	848,755.94	848,755.94	(48,756.54)	720,936.97	(127,818.97)	-15.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	311,482.00	311,482.00	204,639.29	667,232.29	355,750.29	114.2%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,949,540.00	5,949,540.00	1,338,949.73	7,807,485.34	1,857,945.34	31.2%
TOTAL, OTHER STATE REVENUE			7,109,777.94	7,109,777.94	1,494,832.48	9,195,654.60	2,085,876.66	29.3%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	315,595.19	315,595.19	(7,116.35)	426,135.48	110,540.29	35.0%
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%) Adjustm		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	380,066.00	380,066.00	23,652.14	2,087,574.13	1,707,508.13	449.3%
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	6,043,155.00	6,043,155.00	1,598,040.00	6,103,550.00	60,395.00	1.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,738,816.19	6,738,816.19	1,614,575.79	8,617,259.61	1,878,443.42	27.9%
TOTAL, REVENUES			24,425,171.23	24,425,171.23	18,254,334.37	49,846,234.79	25,421,063.56	104.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,591,033.83	7,591,033.83	2,618,749.62	9,109,180.42	(1,518,146.59)	-20.0%
Certificated Pupil Support Salaries		1200	2,042,437.89	2,042,437.89	560,413.98	2,081,251.49	(38,813.60)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	571,499.02	571,499.02	190,166.84	571,499.02	0.00	0.0%
Other Certificated Salaries		1900	1,148,119.21	1,148,119.21	284,684.39	1,003,917.78	144,201.43	12.6%
TOTAL, CERTIFICATED SALARIES			11,353,089.95	11,353,089.95	3,654,014.83	12,765,848.71	(1,412,758.76)	-12.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,143,672.55	4,143,672.55	988,310.05	4,085,182.97	58,489.58	1.4%
Classified Support Salaries		2200	1,711,251.00	1,711,251.00	499,089.44	1,852,444.11	(141,193.11)	-8.3%
Classified Supervisors' and Administrators' Salaries		2300	468,037.08	468,037.08	125,463.66	472,245.47	(4,208.39)	-0.9%
Clerical, Technical and Office Salaries		2400	171,849.49	171,849.49	55,284.88	175,124.48	(3,274.99)	-1.9%
Other Classified Salaries		2900	211,748.75	211,748.75	36,784.49	277,908.99	(66,160.24)	-31.2%
TOTAL, CLASSIFIED SALARIES			6,706,558.87	6,706,558.87	1,704,932.52	6,862,906.02	(156,347.15)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,506,392.27	7,506,392.27	587,516.08	7,735,827.26	(229,434.99)	-3.1%
PERS		3201-3202	1,140,158.56	1,140,158.56	300,530.46	1,162,581.37	(22,422.81)	-2.0%
OASDI/Medicare/Alternative		3301-3302	652,524.48	652,524.48	171,970.64	685,994.38	(33,469.90)	-5.1%
Health and Welfare Benefits		3401-3402	3,697,423.36	3,697,423.36	993,541.07	3,668,973.16	28,450.20	0.8%
Unemployment Insurance		3501-3502	9,239.49	9,239.49	2,675.34	9,804.08	(564.59)	-6.1%
Workers' Compensation		3601-3602	274,836.98	274,836.98	70,738.06	292,165.82	(17,328.84)	-6.3%
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			13,280,575.14	13,280,575.14	2,126,971.65	13,555,346.07	(274,770.93)	-2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	852,755.94	852,755.94	220,146.06	727,292.50	125,463.44	14.7%
Books and Other Reference Materials		4200	77,776.60	77,776.60	13,521.97	181,643.66	(103,867.06)	-133.5%
Materials and Supplies		4300	3,518,490.95	3,518,490.95	1,255,427.78	18,986,325.26	(15,467,834.31)	-439.6%
Noncapitalized Equipment		4400	242,270.17	242,270.17	180,976.16	3,117,002.71	(2,874,732.54)	-1186.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,691,293.66	4,691,293.66	1,670,071.97	23,012,264.13	(18,320,970.47)	-390.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,411,827.76	1,411,827.76	214,093.06	2,217,397.80	(805,570.04)	-57.1%
Travel and Conferences		5200	216,961.99	216,961.99	13,386.22	529,474.62	(312,512.63)	-144.0%
Dues and Memberships		5300	6,680.00	6,680.00	0.00	7,880.00	(1,200.00)	-18.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,000.00	50,000.00	15,889.44	95,100.00	(45,100.00)	-90.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,092,647.83	1,092,647.83	182,999.52	1,797,768.67	(705,120.84)	-64.5%
Transfers of Direct Costs		5710	67,335.22	67,335.22	28,419.75	102,618.42	(35,283.20)	-52.4%
Transfers of Direct Costs - Interfund		5750	12,693.07	12,693.07	0.00	12,643.07	50.00	0.4%
Professional/Consulting Services and Operating Expenditures		5800	1,582,684.89	1,582,684.89	685,462.22	3,550,409.13	(1,967,724.24)	-124.3%
Communications		5900	9,366.69	9,366.69	35,562.72	673,046.34	(663,679.65)	-7085.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,450,197.45	4,450,197.45	1,175,812.93	8,986,338.05	(4,536,140.60)	-101.9%

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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	105,000.00	(105,000.00)	New
Land Improvements		6170	0.00	0.00	1,865.10	970,000.00	(970,000.00)	New
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	39,001.00	553,914.68	(553,914.68)	New
Equipment Replacement		6500	0.00	0.00	63,544.65	134,135.47	(134,135.47)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	104,410.75	1,763,050.15	(1,763,050.15)	New
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	449,400.00	449,400.00	0.00	306,893.00	142,507.00	31.7%
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	7,438.64	7,438.64	7,438.64	7,448.64	(10.00)	-0.1%
Other Debt Service - Principal		7439	757,877.23	757,877.23	356,406.23	757,877.23	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,214,715.87	1,214,715.87	363,844.87	1,072,218.87	142,497.00	11.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,684,886.71	1,684,886.71	24,345.55	2,438,305.34	(753,418.63)	-44.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,684,886.71	1,684,886.71	24,345.55	2,438,305.34	(753,418.63)	-44.7%
TOTAL, EXPENDITURES			43,381,317.65	43,381,317.65	10,824,405.07	70,456,277.34	(27,074,959.69)	-62.4%

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	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	18,852,159.10	18,852,159.10	0.00	18,767,099.72	(85,059.38)	-0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			18,852,159.10	18,852,159.10	0.00	18,767,099.72	(85,059.38)	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			18,852,159.10	18,852,159.10	0.00	18,767,099.72	85,059.38	-0.5%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	592,838.23
Total, Restricted Balance		<u>592,838.23</u>

Fund 11 – Adult Education Fund

Description	Resource Codes	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) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	153,404.00	153,404.00	0.00	200,342.00	46,938.00	30.6%
3) Other State Revenue		8300-8599	814,043.19	814,043.19	198,225.70	954,019.00	139,975.81	17.2%
4) Other Local Revenue		8600-8799	17,116.33	17,116.33	4,002.19	42,132.40	25,016.07	146.2%
5) TOTAL, REVENUES			984,563.52	984,563.52	202,227.89	1,196,493.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	451,141.60	451,141.60	74,200.88	433,551.82	17,589.78	3.9%
2) Classified Salaries		2000-2999	248,705.89	248,705.89	58,195.69	223,916.55	24,789.34	10.0%
3) Employee Benefits		3000-3999	286,317.75	286,317.75	50,948.17	229,314.82	57,002.93	19.9%
4) Books and Supplies		4000-4999	7,004.67	7,004.67	671.65	369,655.49	(362,650.62)	-5177.1%
5) Services and Other Operating Expenditures		5000-5999	1,789.00	1,789.00	32,499.48	98,676.52	(96,887.52)	-5415.7%
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	42,194.19	42,194.19	4,944.66	42,421.80	(227.61)	-0.5%
9) TOTAL, EXPENDITURES			1,037,153.30	1,037,153.30	221,460.53	1,397,537.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,589.78)	(52,589.78)	(19,232.64)	(201,043.60)		
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)			(52,589.78)	(52,589.78)	(19,232.64)	(201,043.60)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	234,086.38	234,086.38		465,482.66	231,396.28	98.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			234,086.38	234,086.38		465,482.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,086.38	234,086.38		465,482.66		
2) Ending Balance, June 30 (E + F1e)			181,496.60	181,496.60		264,439.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	181,496.60	181,496.60		264,439.06		
Adult Education Program	0000	9780	181,496.60					
Adult Education Program	0000	9780		181,496.60				
Adult Education Program	0000	9780				264,439.06		
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	22,954.00	22,954.00	0.00	22,954.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	130,450.00	130,450.00	0.00	177,388.00	46,938.00	36.0%
TOTAL, FEDERAL REVENUE			153,404.00	153,404.00	0.00	200,342.00	46,938.00	30.6%
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	796,648.19	796,648.19	147,679.70	886,078.00	89,429.81	11.2%
All Other State Revenue	All Other	8590	17,395.00	17,395.00	50,546.00	67,941.00	50,546.00	290.6%
TOTAL, OTHER STATE REVENUE			814,043.19	814,043.19	198,225.70	954,019.00	139,975.81	17.2%
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	500.00	500.00	145.12	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	16,616.33	16,616.33	3,857.07	41,632.40	25,016.07	150.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,116.33	17,116.33	4,002.19	42,132.40	25,016.07	146.2%
TOTAL REVENUES			984,563.52	984,563.52	202,227.89	1,196,493.40		

Description	Resource Codes	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	320,855.40	320,855.40	30,994.47	303,265.62	17,589.78	5.5%
Certificated Pupil Support Salaries		1200	3,667.74	3,667.74	1,000.29	3,667.74	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	126,618.46	126,618.46	42,206.12	126,618.46	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			451,141.60	451,141.60	74,200.88	433,551.82	17,589.78	3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	50,193.59	50,193.59	6,961.62	33,876.21	16,317.38	32.5%
Classified Support Salaries		2200	11,481.68	11,481.68	0.00	0.00	11,481.68	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	167,030.62	167,030.62	51,234.07	190,040.34	(3,009.72)	-1.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			248,705.89	248,705.89	58,195.69	223,916.55	24,789.34	10.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,182.02	86,182.02	11,274.29	79,448.54	6,733.48	7.8%
PERS		3201-3202	41,736.44	41,736.44	10,605.49	39,587.74	2,148.70	5.1%
OASDI/Medicare/Alternative		3301-3302	24,384.49	24,384.49	5,088.81	22,585.70	1,798.79	7.4%
Health and Welfare Benefits		3401-3402	123,238.06	123,238.06	21,944.69	77,582.54	45,655.52	37.0%
Unemployment Insurance		3501-3502	354.90	354.90	66.21	333.84	21.06	5.9%
Workers' Compensation		3601-3602	10,421.84	10,421.84	1,968.68	9,776.46	645.38	6.2%
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			286,317.75	286,317.75	50,948.17	229,314.82	57,002.93	19.9%
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	2,735.43	2,735.43	177.07	180.00	2,555.43	93.4%
Materials and Supplies		4300	4,269.44	4,269.44	494.58	369,475.49	(365,206.05)	-8554.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,004.87	7,004.87	671.65	369,655.49	(362,650.62)	-5177.1%

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	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	1,789.00	1,789.00	333.30	1,789.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	285.00	3,500.00	(3,500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	31,881.18	93,387.52	(93,387.52)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,789.00	1,789.00	32,499.48	98,676.52	(96,887.52)	-5415.7%
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	42,194.19	42,194.19	4,944.66	42,421.80	(227.61)	-0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,194.19	42,194.19	4,944.66	42,421.80	(227.61)	-0.5%
TOTAL, EXPENDITURES			1,037,153.30	1,037,153.30	221,460.53	1,397,537.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
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		

Fund 12 – Child Development Fund

Description	Resource Codes	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	1,075,552.00	1,075,552.00	(153,818.16)	1,110,454.00	34,902.00	3.2%
4) Other Local Revenue		8600-8799	600.00	600.00	37,812.29	38,350.00	37,750.00	6291.7%
5) TOTAL REVENUES			1,076,152.00	1,076,152.00	(116,005.87)	1,148,804.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	78,767.59	78,767.59	28,858.89	81,372.59	(2,605.00)	-3.3%
2) Classified Salaries		2000-2999	521,673.77	521,673.77	114,972.65	513,625.24	8,048.53	1.5%
3) Employee Benefits		3000-3999	248,745.52	248,745.52	63,735.21	251,528.33	(2,780.81)	-1.1%
4) Books and Supplies		4000-4999	101,973.35	101,973.35	30,066.12	368,422.57	(266,449.22)	-261.3%
5) Services and Other Operating Expenditures		5000-5999	65,650.88	65,650.88	5,922.19	28,950.88	36,700.00	55.9%
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	58,740.89	58,740.89	8,798.92	60,651.11	(1,910.22)	-3.3%
9) TOTAL EXPENDITURES			1,075,552.00	1,075,552.00	252,353.98	1,304,548.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			600.00	600.00	(368,359.85)	(155,744.72)		
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)			600.00	600.00	(368,359.85)	(155,744.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	172,792.22	172,792.22		351,115.29	178,323.07	103.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,792.22	172,792.22		351,115.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,792.22	172,792.22		351,115.29		
2) Ending Balance, June 30 (E + F1e)			173,392.22	173,392.22		195,370.57		
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	149,363.05	149,363.05		161,632.53		
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	24,029.17	24,029.17		33,738.04		
Child Development Program	0000	9780	24,029.17					
Child Development Fund	0000	9780		24,029.17				
Child Development Program	0000	9780				33,738.04		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,073,264.00	1,073,264.00	(153,818.16)	1,108,166.00	34,902.00	3.3%
All Other State Revenue	All Other	8590	2,288.00	2,288.00	0.00	2,288.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,075,552.00	1,075,552.00	(153,818.16)	1,110,454.00	34,902.00	3.2%
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	600.00	600.00	62.29	600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	37,750.00	37,750.00	37,750.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600.00	600.00	37,812.29	38,350.00	37,750.00	6291.7%
TOTAL, REVENUES			1,076,152.00	1,076,152.00	(116,005.87)	1,148,804.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,767.59	78,767.59	28,858.89	81,372.59	(2,605.00)	-3.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			78,767.59	78,767.59	28,858.89	81,372.59	(2,605.00)	-3.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	249,127.80	249,127.80	44,670.14	218,873.27	30,254.53	12.1%
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	16,085.87	16,085.87	5,361.12	17,585.87	(1,500.00)	-9.3%
Other Classified Salaries		2900	256,460.10	256,460.10	64,941.39	277,166.10	(20,706.00)	-8.1%
TOTAL, CLASSIFIED SALARIES			521,673.77	521,673.77	114,972.65	513,625.24	8,048.53	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,008.97	15,008.97	4,660.71	15,519.94	(510.97)	-3.4%
PERS		3201-3202	80,859.69	80,859.69	18,565.38	86,196.25	(5,336.56)	-6.6%
OASDI/Medicare/Alternative		3301-3302	37,621.35	37,621.35	8,439.92	35,933.66	1,687.69	4.5%
Health and Welfare Benefits		3401-3402	106,026.93	106,026.93	29,858.53	104,731.55	1,295.38	1.2%
Unemployment Insurance		3501-3502	300.12	300.12	71.92	297.39	2.73	0.9%
Workers' Compensation		3601-3602	8,928.46	8,928.46	2,138.75	8,847.54	80.92	0.9%
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			248,745.52	248,745.52	63,735.21	251,526.33	(2,780.81)	-1.1%
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	34,000.00	34,000.00	0.00	17,311.30	16,688.70	49.1%
Materials and Supplies		4300	67,973.35	67,973.35	15,624.62	323,554.03	(255,560.66)	-376.0%
Noncapitalized Equipment		4400	0.00	0.00	14,441.50	27,557.24	(27,557.24)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101,973.35	101,973.35	30,066.12	368,422.57	(266,449.22)	-261.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,530.00	3,530.00	2,310.00	3,530.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	464.63	464.63	98.18	2,814.63	(2,350.00)	-505.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,638.00	11,638.00	57.00	11,638.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,518.25	49,518.25	3,414.00	10,468.25	39,050.00	78.9%
Communications		5900	500.00	500.00	43.01	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,650.88	65,650.88	5,922.19	28,950.88	36,700.00	55.9%
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	58,740.89	58,740.89	8,798.92	60,651.11	(1,910.22)	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			58,740.89	58,740.89	8,798.92	60,651.11	(1,910.22)	-3.3%
TOTAL, EXPENDITURES			1,075,552.00	1,075,552.00	252,353.98	1,304,548.72		

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)
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	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	161,632.53
Total, Restricted Balance		<u>161,632.53</u>

Fund 13 – Cafeteria Fund

Description	Resource Codes	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	6,751,000.00	6,751,000.00	84,680.10	3,794,089.00	(2,956,911.00)	-43.8%
3) Other State Revenue		8300-8599	1,032,324.49	1,032,324.49	0.00	303,000.00	(729,324.49)	-70.6%
4) Other Local Revenue		8600-8799	1,057,000.00	1,057,000.00	597.42	20,007.98	(1,036,992.02)	-98.1%
5) TOTAL REVENUES			8,840,324.49	8,840,324.49	85,277.52	4,117,096.98		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,821,267.27	2,821,267.27	664,769.73	2,621,875.01	199,392.26	7.1%
3) Employee Benefits		3000-3999	1,282,381.59	1,282,381.59	264,371.55	1,236,097.99	46,283.60	3.6%
4) Books and Supplies		4000-4999	4,817,103.61	4,817,103.61	520,612.14	4,817,559.40	(455.79)	0.0%
5) Services and Other Operating Expenditures		5000-5999	236,325.00	236,325.00	71,985.81	199,387.19	36,937.81	15.6%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	86,927.24	111,927.24	(36,927.24)	-49.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	459,668.96	459,668.96	0.00	443,387.89	16,281.07	3.5%
9) TOTAL EXPENDITURES			9,691,746.43	9,691,746.43	1,608,666.47	9,430,234.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(851,421.94)	(851,421.94)	(1,523,388.95)	(5,313,137.74)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	3,240,245.41	3,240,245.41	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	3,240,245.41		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(651,421.94)	(651,421.94)	(1,523,388.95)	(2,072,892.33)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,070,226.11	2,070,226.11		2,605,615.14	535,389.03	25.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,070,226.11	2,070,226.11		2,605,615.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,070,226.11	2,070,226.11		2,605,615.14		
2) Ending Balance, June 30 (E + F1e)			1,218,804.17	1,218,804.17		532,722.81		
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			906,274.33	906,274.33		144,416.29		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			312,529.84	312,529.84		388,306.52		
Cafeteria Program	0000	9780	312,529.84					
Cafeteria Program	0000	9780		312,529.84				
Cafeteria Program	0000	9780				388,306.52		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	6,751,000.00	6,751,000.00	0.00	3,700,000.00	(3,051,000.00)	-45.2%
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	84,680.10	94,089.00	94,089.00	New
TOTAL, FEDERAL REVENUE			6,751,000.00	6,751,000.00	84,680.10	3,794,089.00	(2,956,911.00)	-43.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,032,324.49	1,032,324.49	0.00	303,000.00	(729,324.49)	-70.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,032,324.49	1,032,324.49	0.00	303,000.00	(729,324.49)	-70.6%
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	990,000.00	990,000.00	(182.48)	0.00	(990,000.00)	-100.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	781.92	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	47,000.00	47,000.00	7.98	7.98	(46,992.02)	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,057,000.00	1,057,000.00	597.42	20,007.98	(1,036,992.02)	-98.1%
TOTAL, REVENUES			8,840,324.49	8,840,324.49	85,277.52	4,117,096.98		

Description	Resource Codes	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	2,278,102.16	2,278,102.16	513,202.14	2,131,309.90	146,792.26	6.4%
Classified Supervisors' and Administrators' Salaries		2300	346,407.24	346,407.24	105,039.49	342,807.24	3,600.00	1.0%
Clerical, Technical and Office Salaries		2400	149,757.87	149,757.87	46,528.10	147,757.87	2,000.00	1.3%
Other Classified Salaries		2900	47,000.00	47,000.00	0.00	0.00	47,000.00	100.0%
TOTAL, CLASSIFIED SALARIES			2,821,267.27	2,821,267.27	664,769.73	2,621,875.01	199,392.26	7.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	568,002.21	568,002.21	91,756.22	517,559.95	50,442.26	8.9%
OASDI/Medicare/Alternative		3301-3302	210,569.29	210,569.29	49,350.77	195,302.25	15,267.04	7.3%
Health and Welfare Benefits		3401-3402	460,471.68	460,471.68	113,035.18	483,737.74	(23,266.06)	-5.1%
Unemployment Insurance		3501-3502	1,386.66	1,386.66	332.75	1,284.49	102.17	7.4%
Workers' Compensation		3601-3602	41,951.75	41,951.75	9,896.63	38,213.56	3,738.19	8.9%
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			1,282,381.59	1,282,381.59	264,371.55	1,236,097.99	46,283.60	3.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	362,141.57	362,141.57	103,343.31	530,665.19	(168,523.62)	-46.5%
Noncapitalized Equipment		4400	35,000.00	35,000.00	3,653.87	32,161.76	2,838.24	8.1%
Food		4700	4,419,962.04	4,419,962.04	413,614.96	4,254,732.45	165,229.59	3.7%
TOTAL, BOOKS AND SUPPLIES			4,817,103.61	4,817,103.61	520,612.14	4,817,559.40	(455.79)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	10,000.00	1,223.21	5,000.00	5,000.00	50.0%
Dues and Memberships		5300	2,400.00	2,400.00	1,081.08	1,100.00	1,300.00	54.2%
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	168,388.07	168,388.07	29,254.92	124,826.43	43,561.64	25.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(78,273.77)	(78,273.77)	902.09	(55,097.30)	(23,176.47)	29.6%
Professional/Consulting Services and Operating Expenditures		5800	130,810.70	130,810.70	39,476.91	123,510.00	7,300.70	5.6%
Communications		5900	3,000.00	3,000.00	47.60	48.08	2,951.94	98.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			236,325.00	236,325.00	71,985.81	199,387.19	36,937.81	15.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	86,927.24	111,927.24	(36,927.24)	-49.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	75,000.00	86,927.24	111,927.24	(36,927.24)	-49.2%
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	459,668.96	459,668.96	0.00	443,387.89	16,281.07	3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			459,668.96	459,668.96	0.00	443,387.89	16,281.07	3.5%
TOTAL, EXPENDITURES			9,691,746.43	9,691,746.43	1,608,666.47	9,430,234.72		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	3,240,245.41	3,240,245.41	New
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	3,240,245.41	3,240,245.41	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	3,240,245.41		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	144,416.29
Total, Restricted Balance		<u>144,416.29</u>

**Fund 14 – Deferred Maintenance
Fund**

Description	Resource Codes	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	977,000.00	977,000.00	New
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	52,411.89	76,013.45	76,013.45	New
5) TOTAL, REVENUES			0.00	0.00	52,411.89	1,053,013.45		
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	58,731.00	(58,731.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	35,225.32	303,421.08	(303,421.08)	New
6) Capital Outlay		6000-6999	10,930.53	10,930.53	438,134.22	786,225.93	(775,295.40)	-7082.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,930.53	10,930.53	473,359.54	1,148,378.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(10,930.53)	(10,930.53)	(420,947.65)	(95,364.56)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	977,000.00	977,000.00	0.00	0.00	(977,000.00)	-100.0%
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			977,000.00	977,000.00	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)			966,069.47	966,069.47	(420,947.65)	(95,364.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,930.53	10,930.53		1,031,208.36	1,020,277.83	9334.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,930.53	10,930.53		1,031,208.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,930.53	10,930.53		1,031,208.36		
2) Ending Balance, June 30 (E + F1e)			977,000.00	977,000.00		935,843.80		
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	977,000.00	977,000.00		935,843.80		
Deferred Maintenance Projects	0000	9780	977,000.00					
Deferred Maintenance Projects	0000	9780		977,000.00				
Deferred Maintenance Projects	0000	9780				935,843.80		
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	977,000.00	977,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	977,000.00	977,000.00	New
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	398.44	5,000.00	5,000.00	New
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	52,013.45	71,013.45	71,013.45	New
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	52,411.89	76,013.45	76,013.45	New
TOTAL REVENUES			0.00	0.00	52,411.89	1,053,013.45		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	58,731.00	(58,731.00)	New
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	58,731.00	(58,731.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	31,890.32	263,530.20	(263,530.20)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,335.00	39,890.88	(39,890.88)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	35,225.32	303,421.08	(303,421.08)	New
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	37,324.12	132,030.12	(132,030.12)	New
Buildings and Improvements of Buildings		6200	10,930.53	10,930.53	356,946.80	605,915.81	(594,985.28)	-5443.3%
Equipment		6400	0.00	0.00	43,863.30	48,280.00	(48,280.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,930.53	10,930.53	438,134.22	786,225.93	(775,295.40)	-7092.9%
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			10,930.53	10,930.53	473,359.54	1,148,378.01		

Description	Resource Codes	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	977,000.00	977,000.00	0.00	0.00	(977,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			977,000.00	977,000.00	0.00	0.00	(977,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	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)			977,000.00	977,000.00	0.00	0.00		

Fund 21 – Building Fund

Description	Resource Codes	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	4,000.00	4,000.00	59,809.53	60,250.82	56,250.82	1408.3%
5) TOTAL, REVENUES			4,000.00	4,000.00	59,809.53	60,250.82		
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	239,493.63	(239,493.63)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	15,668.65	114,700.00	(114,700.00)	New
6) Capital Outlay		6000-6999	92,553.11	92,553.11	178,300.08	1,407,371.11	(1,314,818.00)	-1420.6%
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			92,553.11	92,553.11	193,968.73	1,761,564.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,553.11)	(88,553.11)	(134,159.20)	(1,701,313.92)		
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)			(88,553.11)	(88,553.11)	(134,159.20)	(1,701,313.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	88,553.11	88,553.11		1,905,027.14	1,816,474.03	2051.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,553.11	88,553.11		1,905,027.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,553.11	88,553.11		1,905,027.14		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		203,713.22		
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			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		203,713.22		
Capital Facilities Projects	0000	9780				203,713.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	1,267.22	1,708.51	(2,291.49)	-57.3%
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	58,542.31	58,542.31	58,542.31	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	59,809.53	60,250.82	56,250.82	1406.3%
TOTAL, REVENUES			4,000.00	4,000.00	59,809.53	60,250.82		

Description	Resource Codes	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	239,493.63	(239,493.63)	New
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	239,493.63	(239,493.63)	New
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	3,200.00	(3,200.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,797.90	5,000.00	(5,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	13,870.75	106,500.00	(106,500.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	15,668.65	114,700.00	(114,700.00)	New

Description	Resource Codes	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	67,267.85	67,267.85	0.00	43,567.85	23,700.00	35.2%
Buildings and Improvements of Buildings		6200	25,285.26	25,285.26	178,300.08	1,363,803.26	(1,338,518.00)	-5293.7%
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			92,553.11	92,553.11	178,300.08	1,407,371.11	(1,314,818.00)	-1420.6%
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			92,553.11	92,553.11	193,968.73	1,761,564.74		

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

Fund 25 – Capital Facilities Fund

Description	Resource Codes	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	1,025,000.00	1,025,000.00	1,360,740.21	1,383,894.71	358,894.71	35.0%
5) TOTAL, REVENUES			1,025,000.00	1,025,000.00	1,360,740.21	1,383,894.71		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	121,899.44	121,899.44	40,633.12	152,899.44	(31,000.00)	-25.4%
3) Employee Benefits		3000-3999	52,689.09	52,689.09	17,447.23	61,954.06	(9,264.97)	-17.6%
4) Books and Supplies		4000-4999	34,500.00	34,500.00	25,104.57	242,577.00	(208,077.00)	-603.1%
5) Services and Other Operating Expenditures		5000-5999	480,028.64	480,028.64	154,194.41	690,202.23	(210,173.59)	-43.8%
6) Capital Outlay		6000-6999	2,428,444.06	2,428,444.06	645,680.80	2,278,970.47	149,473.59	6.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	253,531.04	253,531.04	253,531.04	253,531.04	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			3,371,092.27	3,371,092.27	1,136,591.17	3,680,134.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,346,092.27)	(2,346,092.27)	224,149.04	(2,296,239.53)		
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)			(2,346,092.27)	(2,346,092.27)	224,149.04	(2,296,239.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,640,664.29	2,640,664.29		4,917,004.04	2,276,339.75	86.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,640,664.29	2,640,664.29		4,917,004.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,640,664.29	2,640,664.29		4,917,004.04		
2) Ending Balance, June 30 (E + F1e)			294,572.02	294,572.02		2,620,764.51		
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			229,572.02	229,572.02		2,525,350.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			65,000.00	65,000.00		95,414.10		
Capital Facilities Projects	0000	9780	65,000.00					
Capital Facilities Projects	0000	9780		65,000.00				
Capital Facilities Projects	0000	9780				95,414.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	25,000.00	25,000.00	1,845.50	25,000.00	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	1,358,894.71	1,358,894.71	358,894.71	35.9%
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			1,025,000.00	1,025,000.00	1,360,740.21	1,383,894.71	358,894.71	35.0%
TOTAL REVENUES			1,025,000.00	1,025,000.00	1,360,740.21	1,383,894.71		

Description	Resource Codes	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	121,899.44	121,899.44	40,633.12	121,899.44	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	31,000.00	(31,000.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			121,899.44	121,899.44	40,633.12	152,899.44	(31,000.00)	-25.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	25,233.18	25,233.18	8,411.04	31,650.18	(6,417.00)	-25.4%
OASDI/Medicare/Alternative		3301-3302	9,325.30	9,325.30	3,035.84	11,696.80	(2,371.50)	-25.4%
Health and Welfare Benefits		3401-3402	16,257.03	16,257.03	5,375.83	16,257.03	0.00	0.0%
Unemployment Insurance		3501-3502	60.94	60.94	20.32	76.44	(15.50)	-25.4%
Workers' Compensation		3601-3602	1,812.64	1,812.64	604.20	2,273.61	(460.97)	-25.4%
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			52,689.09	52,689.09	17,447.23	61,954.06	(9,264.97)	-17.6%
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	7,500.00	7,500.00	21,314.09	228,953.96	(221,453.96)	-2952.7%
Noncapitalized Equipment		4400	27,000.00	27,000.00	3,790.48	13,623.04	13,376.96	49.5%
TOTAL, BOOKS AND SUPPLIES			34,500.00	34,500.00	25,104.57	242,577.00	(208,077.00)	-603.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	277,300.00	277,300.00	95,510.90	121,000.00	156,300.00	56.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	202,728.64	202,728.64	58,683.51	569,202.23	(366,473.59)	-180.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			480,028.64	480,028.64	154,194.41	690,202.23	(210,173.59)	-43.8%

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)
CAPITAL OUTLAY								
Land		6100	10,650.00	10,650.00	282.74	10,000.00	650.00	6.1%
Land Improvements		6170	0.00	0.00	3,300.00	20,965.00	(20,965.00)	New
Buildings and Improvements of Buildings		6200	2,222,794.06	2,222,794.06	642,098.06	2,228,005.47	(5,211.41)	-0.2%
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	195,000.00	195,000.00	0.00	20,000.00	175,000.00	89.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,428,444.06	2,428,444.06	645,680.80	2,278,970.47	149,473.59	6.2%
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	23,956.20	23,956.20	23,956.20	17,385.38	6,570.82	27.4%
Other Debt Service - Principal		7439	229,574.84	229,574.84	229,574.84	236,145.66	(6,570.82)	-2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			253,531.04	253,531.04	253,531.04	253,531.04	0.00	0.0%
TOTAL, EXPENDITURES			3,371,092.27	3,371,092.27	1,136,591.17	3,680,134.24		

2020-21 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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
9010	Other Restricted Local	2,525,350.41
Total, Restricted Balance		2,525,350.41

**Fund 35 – County Schools
Facilities Fund**

Description	Resource Codes	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	15,000.00	15,000.00	19,014.81	40,283.18	25,283.18	168.6%
5) TOTAL, REVENUES			15,000.00	15,000.00	19,014.81	40,283.18		
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	211,780.00	(211,780.00)	New
5) Services and Other Operating Expenditures		5000-5999	116,500.00	116,500.00	0.00	2,000.00	114,500.00	98.3%
6) Capital Outlay		6000-6999	446,924.19	446,924.19	9,402,441.44	41,558,543.15	(41,111,618.96)	-9198.8%
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			563,424.19	563,424.19	9,402,441.44	41,772,323.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(548,424.19)	(548,424.19)	(9,383,426.63)	(41,732,039.97)		
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)			(548,424.19)	(548,424.19)	(9,383,426.63)	(41,732,039.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,405,464.94	42,405,464.94		44,763,069.20	2,357,604.26	5.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,405,464.94	42,405,464.94		44,763,069.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,405,464.94	42,405,464.94		44,763,069.20		
2) Ending Balance, June 30 (E + F1e)			41,857,040.75	41,857,040.75		3,031,029.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			41,273,291.00	41,273,291.00		1,268,740.54		
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	583,749.75	583,749.75		1,762,288.69		
Capital Facilities Projects	0000	9780	583,749.75					
Capital Facilities Projects	0000	9780		583,749.75				
Capital Facilities Projects	0000	9780				1,762,288.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	15,969.31	40,283.18	25,283.18	168.6%
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	3,045.50	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			15,000.00	15,000.00	19,014.81	40,283.18	25,283.18	168.6%
TOTAL, REVENUES			15,000.00	15,000.00	19,014.81	40,283.18		

Description	Resource Codes	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	177,309.78	(177,309.78)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	34,470.22	(34,470.22)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	211,780.00	(211,780.00)	New
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	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	106,500.00	106,500.00	0.00	2,000.00	104,500.00	98.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			116,500.00	116,500.00	0.00	2,000.00	114,500.00	98.3%

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)
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	321,924.19	321,924.19	9,402,441.44	41,558,543.15	(41,236,618.96)	-12809.4%
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	125,000.00	125,000.00	0.00	0.00	125,000.00	100.0%
TOTAL, CAPITAL OUTLAY			446,924.19	446,924.19	9,402,441.44	41,558,543.15	(41,111,618.96)	-9198.8%
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			563,424.19	563,424.19	9,402,441.44	41,772,323.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		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)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
7710	State School Facilities Projects	1,268,740.54
Total, Restricted Balance		1,268,740.54

**Fund 40 – Special Reserve for
Capital Outlay Projects**

Description	Resource Codes	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	1,000.00	1,000.00	285,327.75	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	285,327.75	1,000.00		
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	177,351.00	(177,351.00)	New
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	173,878.38	173,878.38	449,503.38	20,655,653.56	(20,481,775.18)	-11779.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			173,878.38	173,878.38	449,503.38	20,833,004.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(172,878.38)	(172,878.38)	(164,175.63)	(20,832,004.56)		
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)			(172,878.38)	(172,878.38)	(164,175.63)	(20,832,004.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	172,878.38	172,878.38		20,832,933.28	20,660,054.90	11950.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,878.38	172,878.38		20,832,933.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,878.38	172,878.38		20,832,933.28		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		928.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			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		928.72		
Capital Facilities Projects	0000	9780				928.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2020-21 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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	1,000.00	1,000.00	380.25	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	284,947.50	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			1,000.00	1,000.00	285,327.75	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	285,327.75	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	177,351.00	(177,351.00)	New
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	177,351.00	(177,351.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	173,878.38	173,878.38	449,503.38	20,655,653.56	(20,481,775.18)	-11779.4%
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			173,878.38	173,878.38	449,503.38	20,655,653.56	(20,481,775.18)	-11779.4%
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			173,878.38	173,878.38	449,503.38	20,833,004.56		

Description	Resource Codes	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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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		

**Fund 51 – Bond Interest and
Redemption Fund**

Description	Resource Codes	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) LCOFF 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	51,827.00	51,827.00	0.00	51,827.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,025,475.37	7,025,475.37	84,783.04	7,301,601.56	276,126.19	3.9%
5) TOTAL, REVENUES			7,077,302.37	7,077,302.37	84,783.04	7,353,428.56		
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	8,970,258.78	8,970,258.78	5,615,184.38	10,200,006.52	(1,229,747.74)	-13.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,970,258.78	8,970,258.78	5,615,184.38	10,200,006.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,892,956.41)	(1,892,956.41)	(5,530,401.34)	(2,846,577.96)		
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	591.53	591.53	(591.53)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(591.53)	(591.53)		

2020-21 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,892,956.41)	(1,892,956.41)	(5,530,992.87)	(2,847,169.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,949,895.87	4,949,895.87		6,924,535.79	1,974,639.92	39.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,949,895.87	4,949,895.87		6,924,535.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,949,895.87	4,949,895.87		6,924,535.79		
2) Ending Balance, June 30 (E + F1e)			3,056,939.46	3,056,939.46		4,077,366.30		
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	3,056,939.46	3,056,939.46		4,077,366.30		
General Obligation Bond Payments	0000	9780	3,056,939.46					
General Obligation Bond Payments	0000	9780		3,056,939.46				
General Obligation Bond Payments	0000	9780				4,077,366.30		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	51,827.00	51,827.00	0.00	51,827.00	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			51,827.00	51,827.00	0.00	51,827.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	6,837,591.00	6,837,591.00	0.00	7,086,237.00	248,646.00	3.6%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	6,384.37	6,384.37	16,598.38	18,864.56	12,480.19	195.5%
Supplemental Taxes		8614	118,500.00	118,500.00	67,571.96	133,500.00	15,000.00	12.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	63,000.00	63,000.00	612.70	63,000.00	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			7,025,475.37	7,025,475.37	84,783.04	7,301,601.56	276,126.19	3.9%
TOTAL, REVENUES			7,077,302.37	7,077,302.37	84,783.04	7,353,428.56		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	3,230,000.00	3,230,000.00	3,295,000.00	4,405,000.00	(1,175,000.00)	-36.4%
Bond Interest and Other Service Charges		7434	5,740,258.78	5,740,258.78	2,320,184.38	5,795,006.52	(54,747.74)	-1.0%
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)			8,970,258.78	8,970,258.78	5,615,184.38	10,200,006.52	(1,229,747.74)	-13.7%
TOTAL EXPENDITURES			8,970,258.78	8,970,258.78	5,615,184.38	10,200,006.52		

Description	Resource Codes	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	591.53	591.53	(591.53)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	591.53	591.53	(591.53)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	(591.53)	(591.53)		

**Fund 63 – Other Enterprise Fund
Campus Connection & Fee
Based Preschool**

Description	Resource Codes	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	562,406.44	562,406.44	3,624.49	30,165.71	(532,240.73)	-94.6%
5) TOTAL, REVENUES			562,406.44	562,406.44	3,624.49	30,165.71		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	372,073.59	372,073.59	114,620.03	363,271.98	8,801.61	2.4%
3) Employee Benefits		3000-3999	173,240.63	173,240.63	56,711.68	175,447.63	(2,207.00)	-1.3%
4) Books and Supplies		4000-4999	1,261.59	1,261.59	0.00	5,000.00	(3,738.41)	-296.3%
5) Services and Other Operating Expenses		5000-5999	35,364.76	35,364.76	3,808.88	26,280.01	9,084.75	25.7%
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			581,940.57	581,940.57	175,140.59	569,999.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,534.13)	(19,534.13)	(171,516.10)	(539,833.91)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	539,833.91	539,833.91	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	539,833.91		

Description	Resource Codes	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)			(19,534.13)	(19,534.13)	(171,516.10)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	19,534.13	19,534.13		0.00	(19,534.13)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,534.13	19,534.13		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,534.13	19,534.13		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	6590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	6590	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								
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	158.21	158.21	158.21	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	52,406.44	52,406.44	(95.00)	5,000.00	(47,406.44)	-90.5%
Other Local Revenue								
All Other Local Revenue		8699	510,000.00	510,000.00	3,561.28	25,007.50	(484,992.50)	-95.1%
TOTAL, OTHER LOCAL REVENUE			562,406.44	562,406.44	3,624.49	30,165.71	(532,240.73)	-94.6%
TOTAL, REVENUES			562,406.44	562,406.44	3,624.49	30,165.71		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,592.27	15,592.27	3,795.09	13,915.27	1,677.00	10.8%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	250,120.64	250,120.64	83,373.60	250,120.64	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,131.77	21,131.77	7,043.76	21,131.77	0.00	0.0%
Other Classified Salaries		2900	85,228.91	85,228.91	20,407.58	78,104.30	7,124.61	8.4%
TOTAL, CLASSIFIED SALARIES			372,073.59	372,073.59	114,620.03	363,271.98	8,801.61	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	60,176.91	60,176.91	20,496.68	62,677.10	(2,500.19)	-4.2%
OASDI/Medicare/Alternative		3301-3302	26,466.13	26,466.13	8,163.14	26,308.23	157.90	0.6%
Health and Welfare Benefits		3401-3402	80,878.95	80,878.95	26,290.18	80,878.95	0.00	0.0%
Unemployment Insurance		3501-3502	185.96	185.96	57.31	181.55	4.41	2.4%
Workers' Compensation		3601-3602	5,532.68	5,532.68	1,704.37	5,401.80	130.88	2.4%
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			173,240.63	173,240.63	56,711.66	175,447.63	(2,207.00)	-1.3%
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	1,261.59	1,261.59	0.00	5,000.00	(3,738.41)	-296.3%
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			1,261.59	1,261.59	0.00	5,000.00	(3,738.41)	-296.3%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	930.01	930.01	200.32	930.01	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	28,634.75	28,634.75	3.74	20,050.00	8,584.75	30.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	3,550.42	5,000.00	0.00	0.0%
Communications		5900	800.00	800.00	54.40	300.00	500.00	62.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,364.76	35,364.76	3,808.88	26,280.01	9,084.75	25.7%

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 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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			581,940.57	581,940.57	175,140.59	569,999.62		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	539,833.91	539,833.91	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	539,833.91	539,833.91	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out								
		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	539,833.91		

Fund 67 – Self Insurance Fund

Description	Resource Codes	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	25,830,456.28	25,830,456.28	9,525,792.95	25,830,456.28	0.00	0.0%
5) TOTAL REVENUES			25,830,456.28	25,830,456.28	9,525,792.95	25,830,456.28		
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	161,000.00	161,000.00	39,934.80	161,000.00	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	25,041,202.45	25,041,202.45	7,369,612.73	25,041,202.45	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			25,202,202.45	25,202,202.45	7,409,547.53	25,202,202.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			628,253.83	628,253.83	2,116,245.42	628,253.83		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			628,253.83	628,253.83	2,116,245.42	628,253.83		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,956,150.13	1,956,150.13		4,118,078.26	2,161,928.13	110.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,956,150.13	1,956,150.13		4,118,078.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,956,150.13	1,956,150.13		4,118,078.26		
2) Ending Net Position, June 30 (E + F1e)			2,584,403.96	2,584,403.96		4,746,332.09		
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	2,584,403.96	2,584,403.96		4,746,332.09		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	13,000.00	13,000.00	1,726.08	13,000.00	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								
In-District Premiums/Contributions		8674	24,363,370.44	24,363,370.44	9,004,109.84	24,363,370.44	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	1,454,085.84	1,454,085.84	519,957.03	1,454,085.84	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,830,456.28	25,830,456.28	9,525,792.95	25,830,456.28	0.00	0.0%
TOTAL REVENUES			25,830,456.28	25,830,456.28	9,525,792.95	25,830,456.28		

Description	Resource Codes	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	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	161,000.00	161,000.00	39,934.80	161,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			161,000.00	161,000.00	39,934.80	161,000.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,041,202.45	25,041,202.45	7,369,612.73	25,041,202.45	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,041,202.45	25,041,202.45	7,369,612.73	25,041,202.45	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			25,202,202.45	25,202,202.45	7,409,547.53	25,202,202.45		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
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)			0.00	0.00	0.00	0.00		

Miscellaneous Forms

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)	14,969.15	14,969.15	15,039.38	15,039.38	70.23	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)	14,969.15	14,969.15	15,039.38	15,039.38	70.23	0%
5. District Funded County Program ADA						
a. County Community Schools	2.56	2.56	2.56	2.56	0.00	0%
b. Special Education-Special Day Class	108.93	108.93	108.93	108.93	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	6.98	6.98	6.98	6.98	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)	118.47	118.47	118.47	118.47	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,087.62	15,087.62	15,157.85	15,157.85	70.23	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)						

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	220,297,538.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	35,167,579.21
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	523,717.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,154,532.20
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,287,547.25
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,780,079.32
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	369,062.65
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)				12,114,938.64
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	5,313,137.74
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)				178,328,158.25

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)*		15,157.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,764.74
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.)	169,759,550.02	11,199.45
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)	169,759,550.02	11,199.45
B. Required effort (Line A.2 times 90%)	152,783,595.02	10,079.51
C. Current year expenditures (Line I.E and Line II.B)	178,328,158.25	11,764.74
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) 5,423,126.17
- 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.

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) 151,738,689.07

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) 3.57%

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)	8,159,470.31
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,353,093.09
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	67,100.00
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)	813,391.94
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)	2,051.14
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)	10,395,106.48
9. Carry-Forward Adjustment (Part IV, Line F)	(433,758.52)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,961,347.96

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	120,370,728.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,142,535.92
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	22,155,534.62
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,216,282.76
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	523,717.22
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,213.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	922,072.86
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)	157,762.13
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)	21,970,695.97
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)	55,403.86
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)	1,355,115.20
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,243,897.61
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,620,187.14
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)	201,735,146.88

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) 5.15%

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/icc)
(Line A10 divided by Line B19) 4.94%

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>10,395,106.48</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>851,600.00</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 (5.79%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.79%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.79%) times Part III, Line B19); zero if positive	<u>(433,758.52)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(433,758.52)</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>4.94%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-216,879.26) is applied to the current year calculation and the remainder (\$-216,879.26) is deferred to one or more future years:	<u>5.05%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-144,586.17) is applied to the current year calculation and the remainder (\$-289,172.35) is deferred to one or more future years:	<u>5.08%</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>(433,758.52)</u>

Approved indirect cost rate: 5.79%
Highest rate used in any program: 5.79%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,714,044.43	330,843.17	5.79%
01	3060	60,164.00	2,036.00	3.38%
01	3061	15,975.04	924.96	5.79%
01	3182	1,576,810.29	91,297.31	5.79%
01	3210	3,844,781.39	222,612.84	5.79%
01	3215	701,387.65	40,610.35	5.79%
01	3310	5,928,346.42	343,251.26	5.79%
01	3315	112,841.92	6,533.55	5.79%
01	3550	149,408.57	7,470.43	5.00%
01	4035	2,072,551.64	120,000.74	5.79%
01	4201	42,599.02	851.98	2.00%
01	4203	339,492.71	6,789.85	2.00%
01	5640	154,608.49	8,951.83	5.79%
01	6387	584,584.83	33,847.46	5.79%
01	6500	12,282,661.00	711,166.07	5.79%
01	7311	73,792.53	4,272.59	5.79%
01	7420	1,298,329.71	75,173.29	5.79%
01	7510	586,188.38	33,940.31	5.79%
01	8150	5,726,448.36	331,561.36	5.79%
01	9010	2,554,127.04	66,169.99	2.59%
11	6391	848,436.02	42,421.80	5.00%
12	6105	1,047,514.89	60,651.11	5.79%
13	5310	8,268,478.77	413,423.94	5.00%
13	5320	244,009.38	12,200.47	5.00%
13	9010	355,269.68	17,763.48	5.00%

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	19,909.30	0.00	0.00	(546,460.80)				
Other Sources/Uses Detail					591.53	3,780,079.32		
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	3,500.00	0.00	42,421.60	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,638.00	0.00	60,651.11	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(55,097.30)	443,387.89	0.00				
Other Sources/Uses Detail					3,240,245.41	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	591.53		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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				
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	20,050.00	0.00						
Other Sources/Uses Detail					539,833.91	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	55,097.30	(55,097.30)	546,460.80	(546,460.80)	3,780,670.85	3,780,670.85		

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,073,270.67	0.00	408,302.74	0.00	290,353.04	8,537,821.72		11,309,748.17
2000-2999	Classified Salaries	674,961.66	0.00	0.00	0.00	252,621.16	3,383,314.62		4,310,897.44
3000-3999	Employee Benefits	1,316,230.82	0.00	174,595.93	0.00	260,450.29	5,796,578.55		7,547,855.59
4000-4999	Books and Supplies	106,333.81	0.00	3,250.00	0.00	3,046.78	49,508.41		162,139.00
5000-5999	Services and Other Operating Expenditures	751,509.16	0.00	3,200.00	0.00	1,800.00	1,403,353.39		2,159,862.55
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,922,306.12	0.00	589,348.67	0.00	808,271.27	19,170,576.69	0.00	25,490,502.75
7310	Transfers of Indirect Costs	1,060,950.88	0.00	0.00	0.00	0.00	0.00		1,060,950.88
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,060,950.88	0.00	0.00	0.00	0.00	0.00	0.00	1,060,950.88
	TOTAL COSTS	5,983,257.00	0.00	589,348.67	0.00	808,271.27	19,170,576.69	0.00	26,551,453.63
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,972,898.34	0.00	408,302.74	0.00	5,657.40	8,487,671.79		10,874,530.27
2000-2999	Classified Salaries	674,961.66	0.00	0.00	0.00	0.00	64,627.32		739,588.98
3000-3999	Employee Benefits	1,286,292.98	0.00	174,595.93	0.00	19,606.66	3,878,627.29		5,359,122.86
4000-4999	Books and Supplies	85,849.42	0.00	3,250.00	0.00	1,700.00	26,509.50		117,308.92
5000-5999	Services and Other Operating Expenditures	704,386.16	0.00	2,200.00	0.00	1,800.00	1,398,237.14		2,106,623.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,724,388.56	0.00	588,348.67	0.00	28,764.06	13,855,673.04	0.00	19,197,174.33
7310	Transfers of Indirect Costs	711,166.07	0.00	0.00	0.00	0.00	0.00		711,166.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	711,166.07	0.00	0.00	0.00	0.00	0.00	0.00	711,166.07
	TOTAL BEFORE OBJECT 8980	5,435,554.63	0.00	588,348.67	0.00	28,764.06	13,855,673.04	0.00	19,908,340.40
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								3,463,325.15
									23,371,665.55

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,569,527.50	0.00	0.00	0.00	5,657.40	433,878.86		2,109,063.76
2000-2999	Classified Salaries	570,993.85	0.00	0.00	0.00	0.00	64,627.32		635,621.17
3000-3999	Employee Benefits	981,163.58	0.00	0.00	0.00	1,082.66	164,253.12		1,146,499.36
4000-4999	Books and Supplies	45,013.92	0.00	0.00	0.00	0.00	0.00		45,013.92
5000-5999	Services and Other Operating Expenditures	265,213.18	0.00	0.00	0.00	0.00	2,000.00		267,213.18
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,531,912.03	0.00	0.00	0.00	6,740.06	664,759.30	0.00	4,203,411.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,531,912.03	0.00	0.00	0.00	6,740.06	664,759.30	0.00	4,203,411.39
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								3,463,325.15
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								8,408,095.41
	TOTAL COSTS								16,074,831.95

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,993,774.97	0.00	410,029.86	0.00	273,101.12	920,040.03	7,331,601.87		10,918,547.85
2000-2999	Classified Salaries	645,839.73	0.00	0.00	0.00	223,562.14	604,693.24	2,594,230.62		4,068,325.73
3000-3999	Employee Benefits	1,339,505.94	0.00	191,653.68	0.00	236,985.20	757,089.09	5,051,491.06		7,576,624.97
4000-4999	Books and Supplies	68,110.25	0.00	218.49	0.00	1,238.87	9,525.82	45,604.88		124,688.31
5000-5999	Services and Other Operating Expenditures	542,092.72	0.00	9,784.92	0.00	1,908.20	330,403.36	783,139.89		1,667,329.09
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,579,323.61	0.00	611,686.95	0.00	736,695.53	2,621,751.54	15,806,068.32	0.00	24,355,525.95
7310	Transfers of Indirect Costs	651,188.87	0.00	0.00	0.00	0.00	0.00	0.00		651,188.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,992,318.23								1,992,318.23
	Total Indirect Costs	651,188.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	651,188.87
	TOTAL COSTS	5,230,512.48	0.00	611,686.95	0.00	736,695.53	2,621,751.54	15,806,068.32	0.00	25,006,714.82
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	102,761.79	0.00	0.00	0.00	267,912.12	0.00	58,956.33		429,630.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	223,562.14	590,889.42	2,545,368.87		3,359,820.43
3000-3999	Employee Benefits	31,571.75	0.00	0.00	0.00	203,376.99	303,068.83	1,336,770.28		1,874,788.85
4000-4999	Books and Supplies	10,479.21	0.00	0.00	0.00	777.77	2,680.06	4,598.72		18,535.76
5000-5999	Services and Other Operating Expenditures	120,299.32	0.00	1,615.74	0.00	171.08	0.00	167,102.93		289,189.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	265,112.07	0.00	1,615.74	0.00	695,800.10	896,639.31	4,112,797.13	0.00	5,971,964.35
7310	Transfers of Indirect Costs	205,286.51	0.00	0.00	0.00	0.00	0.00	0.00		205,286.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	205,286.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205,286.51
	TOTAL BEFORE OBJECT 8980	470,398.58	0.00	1,615.74	0.00	695,800.10	896,639.31	4,112,797.13	0.00	6,177,250.86
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									2,942,037.11
										3,235,213.75

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,881,013.18	0.00	410,029.86	0.00	5,189.00	920,040.03	7,272,645.54		10,489,917.61
2000-2999	Classified Salaries	645,839.73	0.00	0.00	0.00	0.00	13,803.82	48,861.75		708,505.30
3000-3999	Employee Benefits	1,307,934.19	0.00	191,653.68	0.00	33,508.21	454,019.26	3,714,720.78		5,701,836.12
4000-4999	Books and Supplies	57,631.04	0.00	218.49	0.00	461.10	6,845.76	41,006.16		106,162.55
5000-5999	Services and Other Operating Expenditures	421,793.40	0.00	8,169.18	0.00	1,737.12	330,403.36	616,036.96		1,378,140.02
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,314,211.54	0.00	610,071.21	0.00	40,895.43	1,725,112.23	11,693,271.19	0.00	18,383,561.60
7310	Transfers of Indirect Costs	445,902.36	0.00	0.00	0.00	0.00	0.00	0.00		445,902.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,992,318.23								1,992,318.23
	Total Indirect Costs	445,902.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	445,902.36
	TOTAL BEFORE OBJECT 8980	4,760,113.90	0.00	610,071.21	0.00	40,895.43	1,725,112.23	11,693,271.19	0.00	18,829,463.96
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
	TOTAL COSTS									2,942,037.11
										21,771,501.07
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,580,058.64	0.00	0.00	0.00	5,189.00	27,416.83	385,366.76		1,998,031.23
2000-2999	Classified Salaries	544,147.40	0.00	0.00	0.00	0.00	13,803.82	48,737.01		606,688.23
3000-3999	Employee Benefits	921,180.39	0.00	0.00	0.00	1,049.21	3,956.15	152,735.95		1,078,921.70
4000-4999	Books and Supplies	37,248.26	0.00	0.00	0.00	0.00	0.00	6,254.47		43,502.73
5000-5999	Services and Other Operating Expenditures	199,872.27	0.00	0.00	0.00	0.00	1,375.44	18,464.00		219,711.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,282,506.96	0.00	0.00	0.00	6,238.21	46,552.24	611,558.19	0.00	3,946,855.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	3,282,506.96	0.00	0.00	0.00	6,238.21	46,552.24	611,558.19	0.00	3,946,855.60
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									8,172,405.42
										15,061,298.13

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Fresno County (BE)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Fresno County (BE)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

	_____	(c)
--	-------	-----

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

	0.00	(d)
--	------	-----

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

	_____	_____
--	-------	-------

If (b) is less than (a).
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

	_____	(e)	_____
--	-------	-----	-------

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

	0.00	(f)
--	------	-----

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Fresno County (BE)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	26,551,453.63		
b. Less: Expenditures paid from federal sources	3,179,788.08		
c. Expenditures paid from state and local sources	23,371,665.55	23,763,819.30	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,992,318.23)	
Comparison year's expenditures, adjusted for MOE calculation		21,771,501.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	23,371,665.55	21,771,501.07	1,600,164.48

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	26,551,453.63		
b. Less: Expenditures paid from federal sources	3,179,788.08		
c. Expenditures paid from state and local sources	23,371,665.55	23,763,819.30	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,992,318.23)	
Comparison year's expenditures, adjusted for MOE calculation		21,771,501.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	23,371,665.55	21,771,501.07	
d. Special education unduplicated pupil count	1,574.00	1,519.00	
e. Per capita state and local expenditures (A2c/A2d)	14,848.58	14,332.79	515.79

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Fresno County (BE)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	Difference
	FY 2020-21	FY 2019-20	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	16,074,831.95	15,061,298.13	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,061,298.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,074,831.95	15,061,298.13	1,013,533.82

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2020-21	FY 2019-20	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	16,074,831.95	15,061,298.13	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,061,298.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,074,831.95	15,061,298.13	
b. Special education unduplicated pupil count	1,574	1,519	
c. Per capita local expenditures (B2a/B2b)	10,212.73	9,915.27	297.46

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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First Interim
2020-21 Projected Totals
Technical Review Checks

Central Unified

Fresno County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3220-0-0000-0000-9791	3220	9791	-312,487.57
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).			<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.			<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.			<u>PASSED</u>
CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).			<u>PASSED</u>
SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.			<u>PASSED</u>

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990)

must net to zero by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

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

Central Unified

Fresno County

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
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First Interim
2020-21 Original Budget
Technical Review Checks

Central Unified

Fresno County

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

Criteria and Standards

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:

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	14,969.00	15,039.38		
	Charter School	0.00	0.00		
	Total ADA	14,969.00	15,039.38	0.5%	Met
1st Subsequent Year (2021-22)	District Regular	14,929.00	14,929.25		
	Charter School				
	Total ADA	14,929.00	14,929.25	0.0%	Met
2nd Subsequent Year (2022-23)	District Regular	14,933.00	14,913.10		
	Charter School				
	Total ADA	14,933.00	14,913.10	-0.1%	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	15,757	15,741		
Charter School				
Total Enrollment	15,757	15,741	-0.1%	Met
1st Subsequent Year (2021-22)				
District Regular	15,715	15,715		
Charter School				
Total Enrollment	15,715	15,715	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	15,719	15,698		
Charter School				
Total Enrollment	15,719	15,698	-0.1%	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	15,038	15,893	
Charter School			
Total ADA/Enrollment	15,038	15,893	94.6%
Second Prior Year (2018-19)			
District Regular	14,966	15,881	
Charter School			
Total ADA/Enrollment	14,966	15,881	94.2%
First Prior Year (2019-20)			
District Regular	15,039	15,837	
Charter School	0		
Total ADA/Enrollment	15,039	15,837	95.0%
		Historical Average Ratio:	94.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	15,039	15,741		
Charter School	0			
Total ADA/Enrollment	15,039	15,741	95.5%	Not Met
1st Subsequent Year (2021-22)				
District Regular	14,929	15,715		
Charter School				
Total ADA/Enrollment	14,929	15,715	95.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	14,913	15,698		
Charter School				
Total ADA/Enrollment	14,913	15,698	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

Used prior ADA per CDE due to COVID 19 hold harmless

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:

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)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2020-21)	150,336,127.00		
1st Subsequent Year (2021-22)	149,379,912.00	160,603,488.00	7.5%	Not Met
2nd Subsequent Year (2022-23)	149,147,715.00	158,902,475.00	6.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since 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)

Governors May Revise assumptions were changed when the State Budget was adopted

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)	109,321,973.02	132,310,575.63	82.6%
Second Prior Year (2018-19)	115,450,356.25	136,503,165.89	84.6%
First Prior Year (2019-20)	122,578,969.32	142,138,199.31	86.2%
	Historical Average Ratio:		84.5%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.5% to 87.5%	81.5% to 87.5%	81.5% to 87.5%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	125,432,714.44	146,061,181.70	85.9%	Met
1st Subsequent Year (2021-22)	131,932,983.98	152,347,874.98	86.6%	Met
2nd Subsequent Year (2022-23)	134,584,186.98	152,928,172.98	88.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Adjusted estimates for new high school staffing, equipment, technology, materials, library books

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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2020-21)	10,580,577.10	32,168,494.83	204.0%	Yes
1st Subsequent Year (2021-22)	10,580,577.00	14,604,315.00	38.0%	Yes
2nd Subsequent Year (2022-23)	10,580,577.00	14,604,315.00	38.0%	Yes

Explanation:
(required if Yes) Added onetime COVID 19 Funds, carryover and deferred revenue

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

Current Year (2020-21)	10,269,771.87	12,199,918.72	18.8%	Yes
1st Subsequent Year (2021-22)	10,123,142.00	12,308,918.00	21.6%	Yes
2nd Subsequent Year (2022-23)	10,113,231.00	12,288,616.00	21.5%	Yes

Explanation:
(required if Yes) Added onetime COVID 19 funds, revenue for NPS students based on contract, carryover and deferred revenue

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

Current Year (2020-21)	7,265,931.19	9,214,896.73	26.8%	Yes
1st Subsequent Year (2021-22)	7,265,931.00	9,018,382.00	24.1%	Yes
2nd Subsequent Year (2022-23)	7,265,931.00	9,018,382.00	24.1%	Yes

Explanation:
(required if Yes) Included carryover and deferred revenue, added awards for afterschool program, bus grant and classroom grants

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

Current Year (2020-21)	9,830,502.44	28,153,408.41	186.4%	Yes
1st Subsequent Year (2021-22)	11,032,382.00	15,840,563.00	43.6%	Yes
2nd Subsequent Year (2022-23)	8,997,432.00	13,743,274.00	52.7%	Yes

Explanation:
(required if Yes) Increased budget for distance learning - COVID funds, New high school cost realigned. balance restricted budgets to include expenditures for carryover and deferred revenue

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

Current Year (2020-21)	15,686,819.94	20,828,435.56	32.8%	Yes
1st Subsequent Year (2021-22)	16,250,594.00	19,543,065.00	20.3%	Yes
2nd Subsequent Year (2022-23)	16,250,594.00	19,543,065.00	20.3%	Yes

Explanation:
(required if Yes) Increase budget for distant learning - COVID funds, New high school cost realigned, balance restricted budgets to include expenditures for carryover and deferred revenue

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)	28,116,280.16	53,583,310.28	90.6%	Not Met
1st Subsequent Year (2021-22)	27,969,650.00	35,931,615.00	28.5%	Not Met
2nd Subsequent Year (2022-23)	27,959,739.00	35,911,313.00	28.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	25,517,322.38	48,981,843.97	92.0%	Not Met
1st Subsequent Year (2021-22)	27,282,976.00	35,383,628.00	29.7%	Not Met
2nd Subsequent Year (2022-23)	25,248,026.00	33,286,339.00	31.8%	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: Added onetime COVID 19 Funds, carryover and deferred revenue
Federal Revenue
(linked from 6A
if NOT met)

Explanation: Added onetime COVID 19 funds, revenue for NPS students based on contract, carryover and deferred revenue
Other State Revenue
(linked from 6A
if NOT met)

Explanation: Included carryover and deferred revenue, added awards for afterschool program, bus grant and classroom grants
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: Increased budget for distance learning - COVID funds, New high school cost realigned. balance restricted budgets to include expenditures for carryover and deferred revenue
Books and Supplies
(linked from 6A
if NOT met)

Explanation: Increase budget for distant learning - COVID funds, New high school cost realigned, balance restricted budgets to include expenditures for carryover and deferred revenue
Services and Other Exps
(linked from 6A
if NOT met)

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	5,684,707.27	5,494,303.82	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		5,494,303.82	

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

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

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

At July 1 calculation of 3% was based total expenditures (\$187,846,575.63) plus transfer outs (\$977,000) less STRs on behalf (\$5,494,303.82) times 3%. Actual contribution will be adjusted at unaudited actuals.

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)	17.4%	13.0%	5.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.8%	4.3%	1.7%

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)	(3,706,442.72)	149,841,261.02	2.5%	Met
1st Subsequent Year (2021-22)	(11,459,623.48)	152,347,874.98	7.5%	Not Met
2nd Subsequent Year (2022-23)	(16,333,251.71)	152,928,172.98	10.7%	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)

Deficit spending is anticipated for the opening of the New High School which includes cost for onetime expenditures, additional staffing, stipends, materials and supplies, utilities, and other services. District is reviewing options for the reduction of expenditures in future years

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	39,012,922.77	Met
1st Subsequent Year (2021-22)	27,151,829.06	Met
2nd Subsequent Year (2022-23)	10,627,209.35	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	2,724,276.24	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	15,039	14,929	14,913
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	220,297,538.36	207,415,882.71	210,358,093.71
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	220,297,538.36	207,415,882.71	210,358,093.71
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,608,926.15	6,222,476.48	6,310,742.81
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,608,926.15	6,222,476.48	6,310,742.81

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,014,877.00	10,370,794.00	10,517,905.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	27,405,207.54	16,589,667.06	109,304.35
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	38,420,084.54	26,960,461.06	10,627,209.35
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.44%	13.00%	5.05%
District's Reserve Standard (Section 10B, Line 7):	6,608,926.15	6,222,476.48	6,310,742.81
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)

Yes

1b. If Yes, identify the interfund borrowings:

General fund has/will be transferring approximately \$75,000 to Child Development fund to cover expenses until prior year receivable and current revenue payments are received, anticipated to be received in December 2020 and transfer of temporary funds be repaid

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)	(18,852,159.10)	(18,767,099.72)	-0.5%	(85,059.38)	Met
1st Subsequent Year (2021-22)	(21,392,691.85)	(22,335,725.50)	4.4%	943,033.65	Met
2nd Subsequent Year (2022-23)	(22,539,172.14)	(24,913,376.73)	10.5%	2,374,204.59	Not Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	591.53	New	591.53	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	977,000.00	3,780,079.32	286.9%	2,803,079.32	Not Met
1st Subsequent Year (2021-22)	500,000.00	0.00	-100.0%	(500,000.00)	Not Met
2nd Subsequent Year (2022-23)	500,000.00	0.00	-100.0%	(500,000.00)	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

estimated revenue projections with no COLA and increase cost for Health and Welfare, STRS and PERS

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)

Bond Fund was closed and residual funds were transferred to general fund per the bond fund adopted resolution

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)

July 1 budget adoption included transfers for deferred maintenance and has now been changed to Revenue Limit Transfer per County Office. 1st Interim transfer out is an estimate of funds to be transferred to cover Cafeteria fund and Enterprise fund (campus connection and fee based preschool cost) expenditures not covered because of COVID 19 closure

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)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund and Developer Fees	7439 Other Debt Principal	1,659,913
Certificates of Participation	14	General Fund	7439 Other Debt Principal	30,947,550
General Obligation Bonds	37	Bond Funds	7433 Bond Redemption Principal	162,006,287
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Qualified Zone Academy Bonds (was included as Capital lease previously)	17	General Fund	7439 Other Debt Principal	13,166,926
TOTAL:				207,780,676

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	1,471,434	617,366	617,366	471,732
Certificates of Participation	2,572,572	3,007,411	3,010,449	3,011,861
General Obligation Bonds	11,052,319	10,199,887	10,251,975	9,930,050
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Qualified Zone Academy Bonds (was included as Capital lease previously)	916,220	916,220	916,220	916,220
Total Annual Payments:	16,012,545	14,740,884	14,796,010	14,329,863
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

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
a. Total OPEB liability	36,587,605.00	36,787,672.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	36,587,605.00	36,787,672.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019	Jun 30, 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)
- 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)
- 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)
- d. Number of retirees receiving OPEB benefits
 - Current Year (2020-21)
 - 1st Subsequent Year (2021-22)
 - 2nd Subsequent Year (2022-23)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	3,312,106.00	not available
1st Subsequent Year (2021-22)	3,312,106.00	not available
2nd Subsequent Year (2022-23)	3,312,106.00	not available
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)		
Current Year (2020-21)	1,455,000.00	1,455,000.00
1st Subsequent Year (2021-22)	1,555,000.00	1,555,000.00
2nd Subsequent Year (2022-23)	1,655,000.00	1,655,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	2,817,765.00	2,828,582.00
1st Subsequent Year (2021-22)	2,817,765.00	2,828,582.00
2nd Subsequent Year (2022-23)	2,817,765.00	2,828,582.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	123	138
1st Subsequent Year (2021-22)	128	163
2nd Subsequent Year (2022-23)	133	163

4. Comments:

District offered an incentive plan for retirees in 2020-21 69 employees elected to take the incentive but not all meet the OPEB eligibility requirement - estimated that 25 of the 69 will meet the eligibility. Will update numbers at 2nd interim if known

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	2,700,000.00	2,700,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs	0.00	0.00
Current Year (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	0.00	0.00

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

b. Amount contributed (funded) for self-insurance programs	25,830,456.28	25,830,456.28
Current Year (2020-21)	27,121,979.09	27,121,979.09
1st Subsequent Year (2021-22)	28,478,078.04	28,478,078.04
2nd Subsequent Year (2022-23)	28,478,078.04	28,478,078.04

4. Comments:

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S8. Status of Labor Agreements

Analyze the status of all employee labor agreements, identify new labor agreements that have been ratified since 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?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	824.8	843.3	861.3	871.3

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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)
0	0	0

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
19,202	20,162	21,170
85.0%	85.0%	85.0%
5.0%	5.0%	5.0%

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?

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
744,700	1,459,702	1,459,702
1.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	552.7	551.4	571.3	571.3

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

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

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

If No, complete questions 6 and 7.

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since 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?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

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

257,810

7. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
19,202	20,162	21,170
85.0%	85.0%	85.0%
5.0%	5.0%	5.0%

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?

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
738,254	481,497	350,239
4.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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?
 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	179.5	191.6	192.6	192.6

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A9> Chief Business Official effective 12/18/2019 Steve McClain

End of School District First Interim Criteria and Standards Review
