

# Liberty Union High School District

## First Interim Financial Report 2020-2021



Board Meeting December 16, 2020

LIBERTY UNION HIGH SCHOOL DISTRICT  
2020-21 FIRST INTERIM FINANCIAL REPORT



December 16, 2020  
Board Meeting

2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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AGENDA

- Report Purpose & Interim Information
- Enrollment & ADA Information
- Revenues and Expenditures
- Multi-Year Assumptions and Projections
- Other Funds
- Certification and Next Steps

2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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## REPORT PURPOSE

- Detail changes of 2020-21 Adopted Budget in accordance with the State Adopted Criteria and Standards
- Communicate the overall financial condition of the District to the Governing Board, County Office of Education, State and the community for the fiscal period ended October 31, 2020
- Included in the Projected column is budget adjustments for fiscal period ending November 30, 2020

2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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## FIRST INTERIM 2020-21 ASSUMPTIONS

- Based on School Services dashboard and County Office of Education (COE) recommendations
- Period ending October 31, 2020
- Due to COE by December 15, 2020
- Approval of budget adjustments for period of July 1, 2020 – November 30, 2020
- October LUHSD CALPADS Enrollment 8,222 - decrease of 82 from 19-20 and 52 from Budget
- ADA guaranteed from prior year of 7,912.82\* - no change from 2019-20 P-2 or Budget
- ADA Multi-Year Projection
  - 2021-22 funded at prior year 7,912.82
  - 2022-23 modest estimated decline of 47 at 7,866
- No adjustment made to CTEIG revenue
- COLA @ 0.00% - Increase from Budget of -2.31% COLA suspension and 7.92% deficit factor
- One Time Learning Loss Mitigation and CARES Act funds
- Cash Deferrals of estimated to be \$15.4M for 2020-21
- MYP COLA's 0.00% and no deficit factor
- Positive Certification

\*(includes NPS and COE)

2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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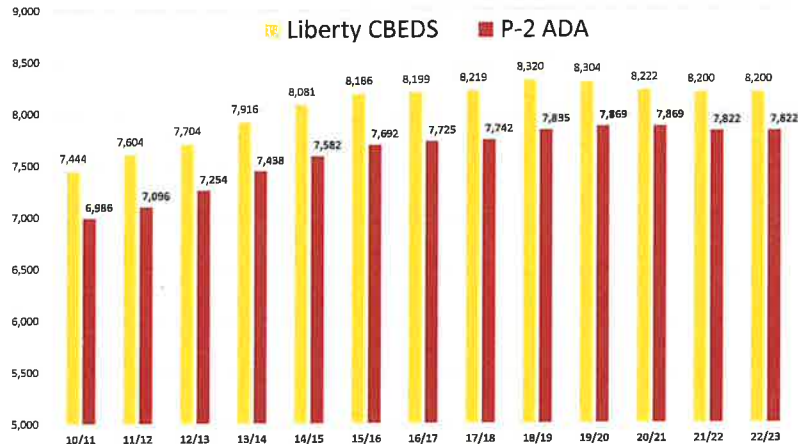
## LCFF/LCAP BASE (CORE) VS SUPPLEMENTAL

- Base (Core) Grant
  - Generated by all students and can be spent to benefit all students
- Supplemental Grant
  - Generated by unduplicated number of English Learners, students from poverty and students in foster care
  - Intended to provide additional resources primarily for the benefit of the students that generate them
  - LUHSD % of participation is 30.06%
    - Decrease from PY of 1.51%
    - 3 Year rolling average
  - Supplemental funding required for 2020-21 \$4,553,580

2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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## Enrollment and ADA



2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

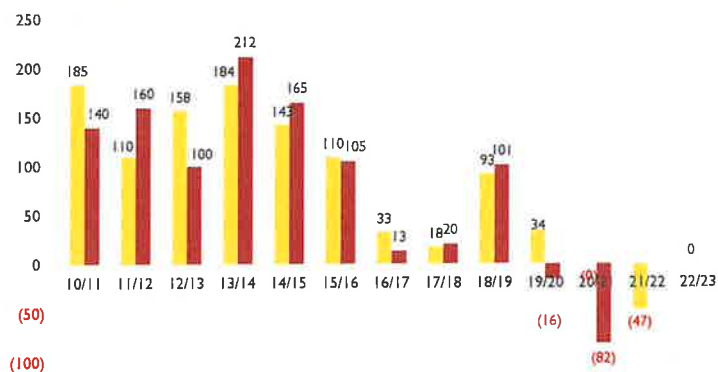
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### Liberty Union High School District ONLY (does not include COE)

#### Enrollment and ADA Growth Comparison

■ Increase/(Decrease) Between Actual P-2 Periods ■ Increase/ (Decrease) CBEDS from PY



2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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### 2020-21 FIRST INTERIM AS COMPARED TO 2020-21 ORIGINAL BUDGET

Revenue	2020-21 Original Budget	2020-21 First Interim	Difference	%	Note #
Local Control Funding Revenue includes EPA	\$75,502,129	\$81,537,620	\$6,035,491	7.40%	1
Federal Revenues	3,190,871	7,395,732	\$4,204,861	56.86%	1
Other State Revenues	9,394,304	8,432,254	(\$962,050)	-11.41%	1
Other Local Revenues	4,453,400	4,142,368	(\$311,032)	-7.51%	1
<b>TOTAL REVENUES</b>	<b>\$92,540,704</b>	<b>\$101,507,974</b>	<b>\$8,967,270</b>	<b>8.83%</b>	

2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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## 2020-21 FIRST INTERIM AS COMPARED TO 2020-21 ORIGINAL BUDGET

<u>EXPENDITURES</u>					
Certificated Salaries	\$40,273,926	\$41,360,957	\$1,087,031	2.63%	2
Classified Salaries	11,364,914	11,608,896	\$243,982	2.10%	2
Employee Benefits	24,269,252	24,946,803	\$677,550	2.72%	2
Books and Supplies	2,796,544	5,657,487	\$2,860,943	50.57%	2
Services & Other Operating Expenses	12,983,593	13,505,437	\$521,844	3.86%	2
Capital Outlay	100,345	150,345	\$50,000	33.26%	2
Other Outgo	3,639,085	4,139,085	\$500,000	12.08%	2
Direct Support/Indirect Costs	(88,000)	(94,300)	(\$6,300)	0	2
<b>TOTAL EXPENDITURES</b>	<b>\$95,339,659</b>	<b>\$101,274,709</b>	<b>\$5,935,050</b>	<b>5.86%</b>	

2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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## 2020-21 First Interim as compared to 2020-21 Original Budget

	2020-21 Original Budget	2020-21 First Interim	Difference
TOTAL REVENUES	\$92,540,704	\$101,507,974	\$8,967,270
TOTAL EXPENDITURES	95,339,659	101,274,709	\$5,935,050
<b>Increase (decrease) in Fund Balance</b>	<b>(\$2,798,955)</b>	<b>\$233,265</b>	<b>\$3,032,220</b>
OTHER FINANCING SOURCES/USES			
Transfers In	1,800,000	550,000	\$ (1,250,000)
Transfers Out	-	(450,000)	\$ (450,000)
TOTAL OTHER FINANCING SOURCE:	\$ 1,800,000	\$ 100,000	\$ (1,700,000)
<b>Net increase (decrease) in Fund Balance</b>	<b>(\$998,955)</b>	<b>\$333,265</b>	<b>\$1,332,220</b>
<b>FUND BALANCE, RESERVES</b>			
Beginning Balance, July 1	\$12,237,891	\$15,001,707	\$ 2,763,816
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	<b>\$11,238,936</b>	<b>\$15,334,972</b>	<b>\$4,096,036</b>

2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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### Notes to changes in Revenue and Expenditures

<b>Revenue Changes</b>	<ul style="list-style-type: none"> <li>LCFF Increase—State funded deficit factor or 7.92% \$6M</li> <li>Federal Revenue Increase CARES Act \$4.2M</li> <li>State CARES Act/Learning Loss &amp; STRS on Behalf \$4.2M</li> <li>Local Decreases Sped &amp; Rental (\$311K)</li> </ul>	<b>Total Net Increase ~ \$9M</b>
<b>Expenditure Changes</b>	<ul style="list-style-type: none"> <li>Certificated Salaries + 3.0 Staffing, Instructional Coaches, Teach Care (\$1M)</li> <li>Classified Salaries +2%, Decrease SPED and Sub \$244K</li> <li>EE Benefits increase staff, STRS on Behalf, Health benefit changes</li> <li>CCC Elections, BTSA, Insurance &amp; Utilities \$522K</li> <li>Capital Equip SPED classroom \$50K</li> <li>Reclass Tech loan payment from Measure U \$500K</li> </ul>	<b>Total Increase ~ \$6M</b>
<b>Change in Fund Balance</b>	<ul style="list-style-type: none"> <li>Change in Fund Balance (rev &amp; exp) +\$3.0M</li> <li>Reverse Transfers from Fund 11, 14 &amp; 17 <b>(\$1.7M)</b></li> <li><b>Net Change +\$1.3M</b></li> </ul>	

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### CASH DEFERRALS 2020-21 ESTIMATES

Scheduled Cash Deferrals	Cash Allocated % (cash collected)	Cash Deferred % (cash owed)
From February 2021 to November 2021	47%	53%
From March 2021 to October 2021	18%	82%
From April 2021 to September 2021	18%	82%
From June 2021 to July 2021	18%	82%

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## ONE TIME LEARNING LOSS MITIGATION FUNDS (CARES ACT, GOVERNOR'S RELIEF, STATE GF, TITLE I)

	Allocated by	Amount	Spent by
ESSER Emergency Education Relief	Title I	\$ 364,430	9/30/2022
Governor's Emergency Education Relief	Sped	\$ 518,893	9/30/2022
Coronavirus Relief Fund - CARES	Sped	\$ 1,672,210	12/30/2020
Coronavirus Relief Fund - CARES	Supplemental	\$ 1,390,166	12/30/2020
Coronavirus Relief Fund - CARES	LCFF ADA	\$ 558,321	12/30/2020
State General Fund -CARES	LCFF ADA	\$ 685,361	6/30/2021
<b>TOTAL</b>		<b>\$5,189,381</b>	

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## LEARNING LOSS MITIGATION FEDERAL CARES ACT FUNDS

\$ 3,620,697		<b>Total spend to date \$ 3,577,264</b>
resource	Learning Loss Mitigation	actual
3220	Teach care long term certificated subs-3FTE July - Dec 2020	\$ 101,151
3220	Staffing add 3 FTE total to lower class size	\$ 218,887
3220	PD for certificated - first 3 days	\$ 661,326
3220	Food services contribution	\$ 450,000
3220	Add'l laptop purchases - 2000	\$ 1,224,650
3220	Misc Tech	\$ 4,750
3220	Hot spots - T Mobile	\$ 84,000
3220	Parking lot Wifi	\$ 9,079
3220	Autoshop LHS online teaching software Electud, CodeHS, DocHub, Speech to Text	\$ 15,791
3220	Canvas Learning Mgmt Instructure Inc & Trainer & Aeries training	\$ 75,384
3220	Suicide Prevention PD Stephen Edward Brock	\$ 2,000
3220	Zoom	\$ 7,911
3220	Band PPE	\$ 16,062
3220	MFT for employees	\$ 13,800
3220	Nurse supplies	\$ 4,679
3220	PPE & Purifiers	\$ 40,087
3220	SPED in home supports	\$ 24,000
3220	Online Textbooks	\$ 623,706

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## PPE ORDERS AND INVENTORY

*Estimated to have spent \$300K to date*

Items Ordered	Ord	Rec'd	Used	Remaining Inventory
N-95 Masks	30	30	30	-
3-Ply Mask Qty	89,908	89,508	7,400	82,108
Re-Usable Masks	30,752	30,752	2,166	28,586
Face Shields (Headband)	1,800	1,800	212	1,588
Face Shield (Eye Glasses)	100	100	-	100
Face Shield (Hats)	400	400	-	400
Sanitizer Gel	2,828	2,828	320	2,508
Sanitizer Foam	54	54	1	53
Hand Sanitizer (Gallon)	164	164	26	138
Hand Sanitizer (Wall Refills)	96	96	16	80
Hand Sanitizer Wall Mount Dispenser	74	74	11	63
Hand Sanitizer Stands	60	60	-	60
Thermo-meter	61	61	-	61
Small Gloves	22,000	22,000	7,400	14,600
Medium Gloves	29,300	29,300	16,900	12,400
Large Gloves	54,400	54,400	35,400	19,000
X-Large Gloves	34,500	34,500	13,000	21,500
All Purpose Wipes Paper Towel (Box)	704	704	276	428
Lysol Wipes (Bottles)	300	300	13	287
Disinfecting (Germicidal) Wipes (Canisters)	2,802	1,962	32	1,930
Disinfecting Wipes (Bucket)	360	200	-	200
Disinfectant (Conc. Chem)	534	534	-	534
Hand Soap	120	120	-	120
Hand Soap Dispenser	36	36	-	36
Spray Bottles	1,344	1,344	239	1,105
Spray Bottle Triggers	1,434	1,434	240	1,194

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Multi-Year Projection Assumptions 2020-21 First Interim	2020-21 Original Budget	2020-21 First Interim	2021-22	2022-23
Enrollment (Estimated- LUHSD & NPS)	8,274.00	8,222.00	8,200.00	8,200.00
LUHSD COE Enrollment	46.00	47.00	47.00	47.00
LCFF Enrollment	8,320.00	8,269.00	8,247.00	8,247.00
P2 ADA District & NPS Actual/Estimated	7,842.10	7,869.19	7,800.00	7,800.00
P2 ADA COE Actual/Estimated	43.00	43.63	44.00	44.00
TOTAL Current Year LCFF estimated P2 ADA	7,885.10	7,912.82	7,844.00	7,844.00
TOTAL <u>Guaranteed</u> LCFF P2 ADA (using prior year)	7,912.82	7,912.82	7,913.09	7,865.00
Statutory COLA on Base Grant	-2.31%	0.00%	0.00%	0.00%
LCFF Base Grant Proration (deficit)	-7.92%	0.00%	0.00%	0.00%
One Time Federal Revenue- CARES Act	\$0	\$3,620,697	\$0	\$0
One Time State Revenue Gov Emergency Relief	\$2,116,000	\$1,204,254	\$0	\$0
One Time Emergency Relief Federal Revenue	\$364,430	\$364,430	\$0	\$0
Contribution from Fund 11 - Adult Education	\$300,000	\$0	\$0	\$0
Contribution from Fund 14 - Deferred Maintenance	\$500,000	\$0	\$0	\$0
Contribution from Fund 17 - Technology	\$1,000,000	\$0	\$0	\$0
Budget Reductions one-time negotiated	\$2,786,607	\$0	\$0	\$0
Budget Reductions on-going- Classified Pools	\$538,873	\$538,873	\$0	\$0
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated as a %	1.60%	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	0.80%	0.80%	1.00%	1.00%
Work Year Certificated	185	185	185	185
STR's Employer Contribution Rates	16.15%	16.15%	16.00%	16.10%
PER's Employer Contribution Rates	20.70%	20.70%	23.00%	26.30%
California CPI	0.62%	0.98%	1.59%	1.67%
Interest Rate 10 Year Treasury	0.93%	0.89%	1.24%	1.70%

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2020-21 MYP First Interim		Object Code	2020-21 Original Budget	2020-21 First Interim	Year 1 2021-22	Year 2 2022-23
<b>Revenues</b>						
LCFF Revenue Sources	8010 - 8099		\$75,502,129	\$81,537,620	\$83,544,804	\$80,972,163
Federal Revenues	8100 - 8299		\$1,190,871	\$7,395,732	\$2,656,267	\$2,885,486
Other State Revenues	8300 - 8599		\$8,314,304	\$8,432,254	\$7,868,752	\$8,089,077
Other Local Revenues	8600 - 8799		\$4,433,400	\$4,142,388	\$4,142,368	\$4,142,368
<b>Total Revenues</b>			<b>\$89,540,704</b>	<b>\$101,507,974</b>	<b>\$98,212,291</b>	<b>\$95,889,094</b>
<b>Expenditures</b>						
Certified Salaries	1000 - 1999		\$40,373,928	\$41,360,957	\$41,232,981	\$41,732,078
Civilian Salaries	2000 - 2999		\$11,364,914	\$11,608,898	\$11,731,574	\$11,825,180
Employee Benefits	3000 - 3999		\$24,269,252	\$24,946,803	\$25,187,395	\$26,544,293
Books and Supplies	4000 - 4999		\$2,786,544	\$5,657,487	\$4,206,227	\$4,069,732
Services and Other Operating	5000 - 5999		\$12,983,593	\$13,505,437	\$12,982,451	\$13,148,069
Capital Outlay	6000 - 6999		\$100,345	\$150,345	\$50,845	\$50,845
Other Outlay	7000 - 7299		\$3,639,085	\$4,139,085	\$4,139,085	\$3,193,317
Direct Support/Indirect Cost	7300 - 7399		(\$88,000)	(\$94,300)	(\$127,430)	(\$127,430)
<b>Total Expenditures</b>			<b>\$89,339,659</b>	<b>\$101,274,700</b>	<b>\$99,423,128</b>	<b>\$100,436,682</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>			<b>(\$2,798,955)</b>	<b>\$233,274</b>	<b>(\$3,210,837)</b>	<b>(\$4,547,588)</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8900 - 8929		\$1,800,000	\$550,000	\$0	\$0
Interfund Transfers Out	7600 - 7629		\$0	(\$450,000)	\$0	\$0
All Other Financing Sources	8930 - 8979		\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699		\$0	\$0	\$0	\$0
<b>Total Other Financing Sources/Uses</b>			<b>\$1,800,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Increase (Decrease) in Fund Balance</b>			<b>(\$908,955)</b>	<b>\$333,285</b>	<b>(\$3,210,837)</b>	<b>(\$4,547,588)</b>
<b>Fund Balance</b>						
Beginning Fund Balance	9791		\$13,242,135	\$15,001,707	\$15,314,972	\$12,124,135
Ending Fund Balance			<b>\$12,243,180</b>	<b>\$15,334,972</b>	<b>\$12,124,135</b>	<b>\$7,576,237</b>
<b>Components of Ending Fund Balance</b>						
Revolving Cash	9711		\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759		\$3,638,256	\$7,359,289	\$6,000,000	\$3,500,000
Locally Restricted Programs & One-time	9790		\$100,000	\$100,000	\$100,000	\$0
Reserve for textbook adoptions	9795		\$0	\$0	\$0	\$0
Reserve for Supplemental	9796		\$200,000	\$500,000	\$200,000	\$0
Reserve for Economic Uncertainty 3%	9789		\$2,800,190	\$3,038,241	\$2,982,694	\$3,013,110
Board Reserve for Economic Uncertainty	9790		\$1,906,793	\$2,025,494	\$1,988,463	\$2,008,740
<b>Undesignated/Unappropriated</b>	<b>9790</b>		<b>\$1,527,941</b>	<b>\$2,401,948</b>	<b>\$842,979</b>	<b>(\$305,433)</b>
Negative Shortfall	9790		\$0	\$0	\$0	\$0
% of undesignated compared to Exp.			100%	232%	0.84%	-0.36%
<b>Fund 17 Balance</b>			<b>\$2,606,331</b>	<b>\$2,606,331</b>	<b>\$2,606,331</b>	<b>\$2,603,321</b>

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## MEASURE U ~ PHASE I BUDGET SUMMARY BY PROJECT

Project	Amount
General Fees-CM, legal, audit, other	\$ 5,273,679
LHS Admin/ Café	\$ 21,252,369
LHS Field Improvements	\$ 2,901,625
LHS Stadium and bleachers	\$ 9,270,793
LHS Classrooms-16	\$ 21,770,050
LHS Aquatics	\$ 12,375,805
FHS Theater	\$ 25,830,791
FHS open	\$ 500
FHS Pool Repair	\$ 67,177
FHS Auxiliary Gym	\$ 9,790,905
HHS Culinary Arts	\$ 3,970,025
HHS Green house	\$ 3,620
HHS New Classrooms-12 includes temp port move	\$ 13,319,519
M&O Transportatoin	\$ 339,547
<b>Measure U - Fund 21</b>	<b>\$ 126,166,404</b>

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Other Funds											
	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 26	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond Interest & Redemption Fund 51	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	\$795,594	\$617,054	\$904,568	\$3,141,295	\$27,151,386	\$2,682,023	\$8,051	\$1,104	\$7,405,445	\$0	\$52,399
REVENUES	\$1,907,398	\$1,166,400	\$1,108,847	\$15,026	\$1,000,000	\$1,600,000	\$2,933,421	\$0	\$127,801	\$3,982,442	\$2,900
EXPENDITURES	\$2,006,336	\$1,616,415	\$1,053,802	\$0	\$25,604,023	\$2,768,550	\$0	\$30,000	\$0	\$3,982,442	\$40,860
Excess (Deficiency of Revenue over Expenditures	(\$98,939)	(\$450,015)	\$55,245	\$15,026	(\$24,604,023)	(\$1,168,550)	\$2,933,421	(\$30,000)	\$127,801	\$0	(\$37,960)
Transfer In/Out	\$0	\$450,000	\$0	(\$550,000)	\$0	\$0	(\$2,933,421)	\$2,933,421	(\$3,997,170)	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase/(Decrease) in Fund Balance	(\$98,939)	(\$15)	\$55,245	(\$534,974)	(\$24,604,023)	(\$1,168,550)	\$0	\$2,903,421	(\$3,869,369)	\$0	(\$37,960)
Ending Fund Balance	\$696,655	\$617,039	\$959,803	\$2,606,321	\$2,547,373	\$1,613,473	\$8,051	\$2,904,525	\$3,536,076	\$0	\$14,439

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## CERTIFICATION OF FIRST INTERIM

- Certification of the financial condition of the District can be reported as positive, qualified or negative
  - Positive - Able to meet financial obligations for current year and two subsequent years
  - Qualified - May not meet financial obligations for current year or two subsequent
  - Negative - Unable to meet financial obligations for remainder of year and or subsequent

2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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## CERTIFICATION AND NEXT STEPS

- **Positive Certification**
  - Based on current projections and assumptions, LUHSD will be able to meet its financial obligations in the current and two subsequent fiscal years
- **Next Steps**
  - Continue monitor developments in Sacramento related to the 2021-22 Budget
    - Cash Deferrals – LUHSD will be deferred \$13.6M for 2020-21
    - Impact of the LAO reports of state "windfall" of revenue for 2020-21
    - LCFF - revenue projections 0.00% COLA for 21-22 and 22-23
    - Declining enrollment - Closely analyze enrollment from K-8 Districts
    - Attend January Governor's Budget Workshop
    - Continue with Measure U Implementation

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## Questions



2020-21 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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The Board is asked to review and file the 2020-21 First Interim Financial Report. This report signifies a Positive Certification of Financial Condition based on the current State Budget information. The Positive Certification indicates that based upon current projections, the District will meet its financial obligations for the current fiscal year and in the subsequent two fiscal years. The District filed a Positive Certification for the 2020-21 Budget Adoption financial report in June 2020.

The CALPADS enrollment for the current year is 82 lower than last year's enrollment. This year's decline puts the 3yr average enrollment at a plus 1. This is the second year in over fifteen years this district has seen a decline in enrollment. It is unclear if the decline is due this unprecedented time with the Pandemic or if our District will be declining in enrollment in the future years. Although we have a significant decline in ADA, no ADA is collected for current year and all declining LEAs will be funded based on prior year. Due the decline, the enrollment projections will be monitored closely and adjustments will be made as additional information becomes available. Our demographer report continues to show increases in enrollment for the next five years due to the number of new homes being constructed and sold in our communities. The First Interim MYP projections include a decline in enrollment of 22 for 2021-22 and flat for 2022-23. The ADA however, will be funded at 19-20 ADA due to the hold harmless for 2021-22 and is budgeted to decrease by 47 for 2022-23.

The Local Control Funding Formula includes the following components:

- A base target grant for grades 9-12 equivalent to **\$10,190** per ADA. This amount includes an adjustment to the base grant to support CTE. This is a slight decrease from prior year of \$29 per ADA.
- A 20% supplemental grant of **\$575** per ADA for English learners, students from low-income families, Homeless and foster youth to reflect the increase cost associated with educating those students. This is a slight decrease of 29 from prior year.
- An additional concentration grant of up to 22.5% of LEA's base grant, based on the number of English learners, students from low-income families and foster youth served by the LEA to comprise more than 55% of enrollment.

The LCFF moved from a state-controlled system that emphasizes inputs to a locally- controlled system focused on improved outcomes. Districts are required to increase or improve services for English learners, students from low-income families, Homeless and foster youth in proportion to the supplemental and concentration grant funding. The District continues to update the Local Control Accountability Plan annually, which identifies local goals in areas that are priorities for the state, including pupil achievement, parent engagement, and school climate. For 2020-21, the requirement to adopt LCAP was replaced with the requirement to adopt Learning Continuity and Attendance Plan by September. In addition, Districts are required to adopt a LCFF Budget Overview for Parents with the First Interim. The budget overview can be adopted in a single meeting. This overview reports both expenditures for 2019-20 and 2020-21.

The District's unduplicated percentage for the First Interim is 30.06% and is a decrease of 1.51% from prior year. This decrease is a result of the COVID-19 Pandemic and the ability to capture all our families for the Free and Reduced lunch program. Since the unduplicated pupil percentage is a calculation based on a 3 year rolling average, this decrease will affect our supplemental funding for next 3 years. The District does not receive concentration grant.

The final budget for 2020-21 suspended the statutory COLA of 2.31% on the LCFF and removed 10% proration factor. This change was possible due to the state increasing cash deferrals of principal apportionments to \$11 billion to be paid to districts in 2021-22 fiscal year. These changes to the state budget result in the districts LCFF revenue increasing from Original Budget projections by \$6M.

Since March of 2020, our students have been receiving their education remotely. This Distance Learning model has required us to purchase several hundred additional laptops and hot spots as well as provide wireless access points in parking lots to allow our students and staff to connect to internet. The District has been contributing funds to Fund 17 to help sustain the number of computers needed in the future. The contribution to Fund 17 is \$550,000 in current year and \$0.00 for each subsequent years. Fund 17 along with one time federal CARES Act monies helped the district purchase the necessary technology for Distance Learning. We have used CARES Act funds to purchase over \$300K in PPE in anticipation of being able to bring students back in January 2021.

The district received the following one time money from both federal and state to help offset the additional expenditures for Distance Learning as well as PPE.

<b>One Time Funding</b>	<b>Amount</b>	<b>Spent by</b>
Title I LLM	\$ 364,430	9/30/2022
Governor's Emergency Education Relief	\$ 518,893	9/30/2022
Coronavirus Relief Fund - CARES	\$ 3,620,697	12/30/2020
State general fund allocation	\$ 685,361	6/30/2021

Each year, the District addresses its salary and operational costs. There are cost increases for staff moving along the salary schedules and increases in utilities and other operational costs. The First Interim and MYP includes increases to the salary schedule of 2% for the last of a 2 year negotiated settlement reached in January 2019 with Certificated, Administrators as well as Confidential/Supervisory employee groups. It also includes amounts for newly negotiated settlement for 2020-21 with CSEA of 2% for salaries and increase of \$25 to the employee plus one and family medical cap. We continue to budget and monitor for increases for STRS and PERS employer contributions. The MYP also includes CPI increases from the School Service dashboard for supplies and services.

It is important to maintain adequate cash flow for payroll and other obligations. Cash flow is now a huge concern for all LEA's due the \$12 billion apportionment deferrals included in the final state budget adoption. Cash flow is being closely monitored and the estimated deferral impact to our district is estimated at \$15.4M for the current fiscal year. We are working with COE and County Treasurers Office to ensure cash flow projections can meet our financial obligations and determine if cash borrowing will be necessary.

The First Interim Financial Report MYP is using the FCMAT LCFF calculator and School Services recommendations. COLA is at 0.00% for all three years and includes a flat ADA for first two years and a decline of 47 for third year.

Due to the above-listed items, this First Interim Report illustrates that the District is projecting to operate with a net increase to fund balance of \$333,265 in the current year. This increase to fund balance is misleading and is a result of the onetime money listed above. It is still uncertain the amount of money needed to complete the remainder of this school year. Using the School Services LCFF revenue projections, we are expecting deficit spending in the amount of \$3.2M and \$4.5M for 2021-22 and 2022-23 respectively. Because the District is deficit spending and appears to be in declining enrollment, the District will need to maintain "best fiscal practices", and continue with prudent fiscal management when considering additional expenditures, and maintain adequate reserves. The district is able to provide the state required 3% Reserve for Economic Uncertainties in addition to the 2% Board reserve in the current year as well as two subsequent years. As you can see from the MYP, the District is estimating a very low undesignated balance in 2021-22 and 2022-23 and will need to implement budget solutions soon for 2021-22 and 2023-22 to sustain fiscal solvency.

Fortunately, our generous community supported Measure U, which is a facilities school bond measure. Because of the passage of Measure U, the general fund will no longer contribute to fund 40. \$60M of Bonds were sold in 2016 and the last issuance of \$62M was sold in October 2020. The District has several projects in progress currently. The bond funds are tracked in Fund 21 in the Districts financials.

The latest news from the Department of Finance monthly report on state general fund revenue collections for August and September indicates that the pandemic's initial impact on California's economy and state revenues peaked in second quarter of 2020. The unemployment rate reported a decrease in August of 11.4%. While this recovery is good news, it is far from the 4% unemployment rate that was reported a year ago. It is clearer that the COVID-19 will be a multi-year problem affecting all aspects of school operations and finance. Under the current state forecast with this revenue "windfall", the net result is the state faces an operating deficit in 2021-22 and grows by 2024-25 and budget cannot afford any new ongoing expenditures. This "windfall" buys the Legislature time to enact or phase-in changes over time. This is the exact position the district is in and therefore will need to use resources cautiously and make prudent fiscal decisions.

The District will continue to address its financial condition and analysis of the budget and provide updates and recommendations to the School Board. It is critical for our district to monitor the declining enrollment, the impact of 0.00% LCFF COLAs, the state revenue uncertainty in addition to the increasing related costs to personnel (retirement, step and column). These are main factors could affect our ability to maintain sufficient reserves.

The Board is asked to review and approve the 2020-21 First Interim Financial Report.

**2020-21 First Interim  
as compared to 2020-21 Original Budget**

<u>Revenue</u>	<b>2020-21 Original Budget</b>	<b>2020-21 First Interim</b>	<b>Difference</b>	<b>%</b>
Local Control Funding Revenue includes EPA	\$75,502,129	\$81,537,620	\$6,035,491	7.40%
Federal Revenues	3,190,871	7,395,732	\$4,204,861	56.86%
Other State Revenues	9,394,304	8,432,254	(\$962,050)	-11.41%
Other Local Revenues	4,453,400	4,142,368	(\$311,032)	-7.51%
<b>TOTAL REVENUES</b>	<b>\$92,540,704</b>	<b>\$101,507,974</b>	<b>\$8,967,270</b>	<b>8.83%</b>

**EXPENDITURES**

Certificated Salaries	\$40,273,926	\$41,360,957	\$1,087,031	2.63%
Classified Salaries	11,364,914	11,608,896	\$243,982	2.10%
Employee Benefits	24,269,252	24,946,803	\$677,550	2.72%
Books and Supplies	2,796,544	5,657,487	\$2,860,943	50.57%
Services & Other Operating Expenses	12,983,593	13,505,437	\$521,844	3.86%
Capital Outlay	100,345	150,345	\$50,000	33.26%
Other Outgo	3,639,085	4,139,085	\$500,000	12.08%
Direct Support/Indirect Costs	(88,000)	(94,300)	(\$6,300)	0
<b>TOTAL EXPENDITURES</b>	<b>\$95,339,659</b>	<b>\$101,274,709</b>	<b>\$5,935,050</b>	<b>5.86%</b>

Net increase (decrease) in Fund Balance	(\$2,798,955)	\$233,265	\$3,032,220
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**OTHER FINANCING SOURCES/USES**

Transfers In	\$ 1,800,000	\$ 550,000	(\$1,250,000)
Transfers Out	\$ -	\$ (450,000)	(\$450,000)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 1,800,000</b>	<b>\$ 100,000</b>	<b>\$ (1,700,000)</b>
	<b>(\$998,955)</b>	<b>\$333,265</b>	<b>\$1,332,220</b>

**FUND BALANCE, RESERVES**

Beginning Balance, July 1	\$12,237,891	\$15,001,707	\$2,763,816
Audit/Restatement Adjustments	\$ -	\$ -	\$ -
<b>Ending Balance, June 30</b>	<b>\$11,238,935</b>	<b>\$15,334,972</b>	<b>\$4,096,036</b>

# Notes to 2020-21 First Interim

Note#	Comments	Increase/ (Decrease)
<b>1</b>	<b>Revenue</b>	
	Increase LCFF revenue - State funded deficit factor -7.92%	\$ 6,035,491
	Increase in federal Emergency Relief and CARES Act \$4.1M Increase in Title I, III, IV & ESSA deferred and c/o \$65K	\$ 4,204,861
	Decrease of one time State CARES Act (moved to federal) \$2.1M and Increase One Time Learning Loss Mitigation and STRS on Behalf budgeted revenue	\$ (962,050)
	Decrease Special Education Funding (\$275K) and Facility Rentals (\$75K)	\$ (311,032)
		<hr/> \$ 8,967,270
<b>2</b>	<b>Expenditures</b>	
	Salaries - Certificated - Increases include: 3.0 Staffing for class sizes, Instructional coaches, Teach Care for Distance Learning, Decreases include: Estimated Sub costs	\$ 1,087,031
	Salaries - Classified 2.0% for negotiated Salary Increases, Decrease in SPED and other classified sub salaries	\$ 243,982
	Increases for STRS Certificated Learning Loss and increase staffing, STRS on Behalf \$300K budget, and Health Benefit changes \$141K	\$ 677,550
	Increase Learning Loss supplies and technology \$1.9M, Textbook purchase including online \$868K, other general supplies for Distance Learning	\$ 2,860,943
	Increased Services- CCC Election, BTSA, Insurance, water and other GF \$221K and Learning Loss Services \$300K	\$ 521,844
	Capital Outlay - Increase in SPED equipment for new classroom at Freedom	\$ 50,000
	Reclass Tech loan payment from Measure U to General Fund	\$ 500,000
	Direct Support/Indirect Costs	<hr/> \$ (6,300)
		\$ 5,935,050
<b>3</b>	<b>Transfers in/(out) of General Fund</b>	
	Reverse contributions from Fund 11, 14 and 17	\$ (1,700,000)
<b>4</b>	<b>Change in Fund Balance</b>	<hr/> <hr/> \$ 1,332,220

2020-21 First Interim  
as compared to 2020-21 Original Budget

	2020-21 Original Budget	2020-21 First Interim	Difference
TOTAL REVENUES	\$92,540,704	\$101,507,974	\$8,967,270
TOTAL EXPENDITURES	<u>95,339,659</u>	<u>101,274,709</u>	<u>\$5,935,050</u>
<b>Increase (decrease) in Fund Balance</b>	<b>(\$2,798,955)</b>	<b>\$233,265</b>	<b>\$3,032,220</b>
OTHER FINANCING SOURCES/USES			
Transfers In	1,800,000	550,000	\$ (1,250,000)
Transfers Out	-	(450,000)	\$ (450,000)
TOTAL OTHER FINANCING SOURCES	\$ 1,800,000	\$ 100,000	\$ (1,700,000)
<b><u>Net Increase (decrease) in Fund Balance</u></b>	<b>(\$998,955)</b>	<b>\$333,265</b>	<b>\$1,332,220</b>
<b><u>FUND BALANCE, RESERVES</u></b>			
Beginning Balance, July 1	\$12,237,891	\$15,001,707	\$ 2,763,816
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	<u>\$11,238,936</u>	<u>\$15,334,972</u>	<u>\$4,096,036</u>

# Fund 01 Unrestricted & Restricted 2020-21 First Interim

<u>REVENUES</u>	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>
Local Control Funding Revenue includes EPA	\$79,525,776	\$2,011,844	\$81,537,620
Federal Revenues	0	\$7,395,732	\$7,395,732
Other State Revenues	1,495,300	6,936,954	\$8,432,254
Other Local Revenues	476,249	3,666,120	\$4,142,368
<b>TOTAL REVENUES</b>	<b>\$81,497,325</b>	<b>\$20,010,650</b>	<b>\$101,507,974</b>
<u>EXPENDITURES</u>			
Certificated Salaries	\$32,842,274	\$8,518,683	\$41,360,957
Classified Salaries	7,275,779	4,333,117	\$11,608,896
Employee Benefits	15,619,777	9,327,026	\$24,946,803
Books and Supplies	1,652,963	4,004,523	\$5,657,487
Services & Other Operating Expenses	7,624,383	5,881,054	\$13,505,437
Capital Outlay	50,845	99,500	\$150,345
Other Outgo	1,409,085	2,730,000	\$4,139,085
Direct Support/Indirect Costs	(185,486)	91,186	(\$94,300)
<b>TOTAL EXPENDITURES</b>	<b>\$66,289,620</b>	<b>\$34,985,088</b>	<b>\$101,274,709</b>
Balance	\$15,207,704	(\$14,974,438)	\$233,266
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In	550,000	0	\$ 550,000
Transfers Out-LLM to Fd 13	0	450,000	\$ 450,000
Contributions to/From Restricted	\$ (16,124,354)	\$ 16,124,354	\$ -
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ (15,574,354)</b>	<b>\$ 15,674,354</b>	<b>\$ 100,000</b>
<u>NET INCREASE/&lt;DECREASE&gt;</u>			
<u>IN FUND BALANCE</u>	<b>(\$366,650)</b>	<b>\$699,916</b>	<b>\$333,266</b>
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$8,449,769	\$6,551,938	15,001,707
Audit/Restatement Adjustments	0	0	0
<b>Ending Balance, June 30</b>	<b>\$8,083,119</b>	<b>\$7,251,853</b>	<b>\$15,334,973</b>

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

07 61721 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	75,502,129.00	81,537,620.00	53,028,243.30	81,537,620.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,190,871.00	7,395,731.68	3,856,956.50	7,395,731.68	0.00	0.0%
3) Other State Revenue		8300-8599	9,394,304.22	8,432,254.23	781,969.99	8,432,254.23	0.00	0.0%
4) Other Local Revenue		8600-8799	4,453,400.00	4,142,368.44	1,187,112.17	4,142,368.44	0.00	0.0%
5) TOTAL, REVENUES			92,540,704.22	101,507,974.35	58,854,281.96	101,507,974.35		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	40,273,926.00	41,360,956.82	16,415,493.94	41,360,956.82	0.00	0.0%
2) Classified Salaries		2000-2999	11,364,914.00	11,608,895.66	4,138,568.36	11,608,895.66	0.00	0.0%
3) Employee Benefits		3000-3999	24,269,252.27	24,946,802.71	8,130,562.81	24,946,802.71	0.00	0.0%
4) Books and Supplies		4000-4999	2,796,543.91	5,657,486.74	1,765,455.97	5,657,486.74	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,983,593.03	13,505,436.62	4,387,061.47	13,505,436.62	0.00	0.0%
6) Capital Outlay		6000-6999	100,345.00	150,345.00	8,033.65	150,345.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,639,085.00	4,139,085.00	696,019.70	4,139,085.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(88,000.00)	(94,300.00)	0.00	(94,300.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			95,339,659.21	101,274,708.55	35,541,195.90	101,274,708.55		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,798,954.99)	233,265.80	23,313,086.06	233,265.80		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,800,000.00	550,000.00	0.00	550,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	450,000.00	450,000.00	450,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,800,000.00	100,000.00	(450,000.00)	100,000.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(998,954.99)	333,265.80	22,863,086.06	333,265.80		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,237,890.52	15,001,706.71		15,001,706.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,237,890.52	15,001,706.71		15,001,706.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,237,890.52	15,001,706.71		15,001,706.71		
2) Ending Balance, June 30 (E + F1e)			11,238,935.53	15,334,972.51		15,334,972.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,490,100.69	7,251,853.22		7,251,853.22		
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	300,000.00	600,000.00		600,000.00		
Reserved for Local and Supplemental I	0000	9780	300,000.00					
Reserved for Locally Restricted & Supl	0000	9780		600,000.00				
Reserved for Local and Supplemental I	0000	9780				600,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,766,983.00	5,063,735.00		5,063,735.00		
Unassigned/Unappropriated Amount		9790	671,851.84	2,409,384.29		2,409,384.29		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	24,318,416.00	31,162,288.00	12,183,613.45	31,162,288.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,263,773.00	10,330,630.00	2,582,658.00	10,330,630.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	362,997.42	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	195,275.00	192,985.00	0.00	192,985.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	1,257.00	1,283.77	1,257.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	30,686,487.00	32,281,577.00	32,420,894.99	32,281,577.00	0.00	0.0%
Unsecured Roll Taxes		8042	898,798.00	855,444.00	855,444.47	855,444.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	951,018.00	250,527.00	250,526.67	250,527.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,213,004.00	4,370,825.00	4,370,824.53	4,370,825.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	943,772.00	1,189,090.00	0.00	1,189,090.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			74,470,543.00	80,634,623.00	53,028,243.30	80,634,623.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,108,847.00)	(1,108,847.00)	0.00	(1,108,847.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	2,140,433.00	2,011,844.00	0.00	2,011,844.00	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			75,502,129.00	81,537,620.00	53,028,243.30	81,537,620.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,472,888.00	1,472,888.00	0.00	1,472,888.00	0.00	0.0%
Special Education Discretionary Grants		8182	92,197.00	91,899.00	(47,531.00)	91,899.00	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	620,254.00	690,806.55	161,826.55	690,806.55	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	164,199.00	162,884.76	44,236.76	162,884.76	0.00	0.0%

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	21,465.00	11,091.44	1,761.44	11,091.44	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	48,099.00	57,650.00	13,785.00	57,650.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	290,898.00	299,862.93	(15,508.07)	299,862.93	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	290,898.00	299,862.93	(15,508.07)	299,862.93	0.00	0.0%
Career and Technical Education	3500-3599	8290	115,441.00	103,629.00	(67,061.91)	103,629.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	365,430.00	4,505,020.00	3,765,447.73	4,505,020.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,190,871.00</b>	<b>7,395,731.68</b>	<b>3,856,956.50</b>	<b>7,395,731.68</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	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	485,300.00	485,300.00	0.00	485,300.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,225,000.00	1,225,000.00	(49,924.88)	1,225,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	753,777.00	872,544.97	0.00	872,544.97	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	1,101.63	20,101.73	1,101.73	20,101.73	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	6,929,125.59	5,829,307.53	830,793.14	5,829,307.53	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,394,304.22</b>	<b>8,432,254.23</b>	<b>781,969.99</b>	<b>8,432,254.23</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	625,367.00	625,367.00	0.00	625,367.00	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	241,038.00	166,038.00	72,965.65	166,038.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	13,137.51	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	70,000.00	70,000.00	26,007.88	70,000.00	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	0.00	0.0%
All Other Local Revenue		8699	209,400.00	199,562.44	226,797.85	199,562.44	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	3,257,595.00	3,031,401.00	848,203.28	3,031,401.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,453,400.00</b>	<b>4,142,368.44</b>	<b>1,187,112.17</b>	<b>4,142,368.44</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>92,540,704.22</b>	<b>101,507,974.35</b>	<b>58,854,281.96</b>	<b>101,507,974.35</b>	<b>0.00</b>	<b>0.0%</b>

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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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	33,892,201.00	35,008,871.82	13,775,798.58	35,008,871.82	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,939,927.00	2,944,742.00	1,219,802.15	2,944,742.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,441,798.00	3,407,343.00	1,419,893.21	3,407,343.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>40,273,926.00</b>	<b>41,360,956.82</b>	<b>16,415,493.94</b>	<b>41,360,956.82</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,457,506.00	3,458,756.66	1,097,075.05	3,458,756.66	0.00	0.0%
Classified Support Salaries		2200	2,520,262.00	2,529,262.00	911,594.46	2,529,262.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	473,348.00	473,348.00	197,228.80	473,348.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,545,193.00	3,789,834.00	1,458,219.70	3,789,834.00	0.00	0.0%
Other Classified Salaries		2900	1,368,605.00	1,357,695.00	474,450.35	1,357,695.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,364,914.00</b>	<b>11,608,895.66</b>	<b>4,138,568.36</b>	<b>11,608,895.66</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,882,640.00	10,419,754.00	2,419,670.77	10,419,754.00	0.00	0.0%
PERS		3201-3202	2,380,863.66	2,362,757.00	906,795.50	2,362,757.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,452,611.00	1,445,856.00	568,475.06	1,445,856.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,145,144.71	9,272,595.71	3,665,151.03	9,272,595.71	0.00	0.0%
Unemployment Insurance		3501-3502	26,100.00	26,498.00	10,045.74	26,498.00	0.00	0.0%
Workers' Compensation		3601-3602	1,112,169.90	1,114,266.00	435,198.01	1,114,266.00	0.00	0.0%
OPEB, Allocated		3701-3702	33,367.00	61,303.00	25,722.30	61,303.00	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	236,356.00	243,773.00	99,504.40	243,773.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>24,269,252.27</b>	<b>24,946,802.71</b>	<b>8,130,562.81</b>	<b>24,946,802.71</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	471,966.00	1,340,312.00	725,203.07	1,340,312.00	0.00	0.0%
Books and Other Reference Materials		4200	21,696.13	15,768.15	2,441.83	15,768.15	0.00	0.0%
Materials and Supplies		4300	1,899,397.78	2,327,357.59	663,719.77	2,327,357.59	0.00	0.0%
Noncapitalized Equipment		4400	403,484.00	1,974,049.00	374,091.30	1,974,049.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,796,543.91</b>	<b>5,657,486.74</b>	<b>1,765,455.97</b>	<b>5,657,486.74</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	556,253.00	609,253.00	324,940.93	609,253.00	0.00	0.0%
Travel and Conferences		5200	210,405.00	179,255.00	8,099.24	179,255.00	0.00	0.0%
Dues and Memberships		5300	28,835.00	57,090.00	49,386.24	57,090.00	0.00	0.0%
Insurance		5400-5450	784,746.00	799,541.00	799,541.00	799,541.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,338,900.00	2,385,900.00	589,027.44	2,385,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	632,728.00	633,303.00	313,779.26	633,303.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,795.00	15,895.00	2,181.11	15,895.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,148,701.03	8,556,969.62	2,248,331.95	8,556,969.62	0.00	0.0%
Communications		5900	267,230.00	268,230.00	51,774.30	268,230.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,983,593.03</b>	<b>13,505,436.62</b>	<b>4,387,061.47</b>	<b>13,505,436.62</b>	<b>0.00</b>	<b>0.0%</b>

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General Fund  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	85,345.00	135,345.00	8,033.65	135,345.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>100,345.00</b>	<b>150,345.00</b>	<b>8,033.65</b>	<b>150,345.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	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	2,730,000.00	2,730,000.00	0.00	2,730,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	290,488.00	290,488.00	78,921.63	290,488.00	0.00	0.0%
Other Debt Service - Principal		7439	618,597.00	1,118,597.00	617,098.07	1,118,597.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,639,085.00</b>	<b>4,139,085.00</b>	<b>696,019.70</b>	<b>4,139,085.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(88,000.00)	(94,300.00)	0.00	(94,300.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(88,000.00)</b>	<b>(94,300.00)</b>	<b>0.00</b>	<b>(94,300.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>95,339,659.21</b>	<b>101,274,708.55</b>	<b>35,541,195.90</b>	<b>101,274,708.55</b>	<b>0.00</b>	<b>0.0%</b>

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General Fund  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	550,000.00	0.00	550,000.00	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	1,800,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,800,000.00	550,000.00	0.00	550,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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	450,000.00	450,000.00	450,000.00	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	450,000.00	450,000.00	450,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,800,000.00	100,000.00	(450,000.00)	100,000.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
3215		499,413.00
6300	Lottery: Instructional Materials	142,720.69
7420		685,361.00
9010	Other Restricted Local	5,924,358.53
Total, Restricted Balance		<u>7,251,853.22</u>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	73,361,696.00	79,525,776.00	53,028,243.30	79,525,776.00	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	3,611,300.00	1,495,300.00	(24,576.88)	1,495,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	570,438.00	476,248.55	329,557.00	476,248.55	0.00	0.0%
5) TOTAL, REVENUES			77,543,434.00	81,497,324.55	53,333,223.42	81,497,324.55		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	32,497,715.00	32,842,274.00	12,615,064.78	32,842,274.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,027,771.00	7,275,779.00	2,595,123.61	7,275,779.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,392,754.00	15,619,777.00	5,930,477.76	15,619,777.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,075,128.65	1,652,963.32	512,261.10	1,652,963.32	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,468,374.62	7,624,383.07	3,385,473.78	7,624,383.07	0.00	0.0%
6) Capital Outlay		6000-6999	50,845.00	50,845.00	0.00	50,845.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	909,085.00	1,409,085.00	696,019.70	1,409,085.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(131,116.00)	(185,486.00)	0.00	(185,486.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			64,290,557.27	66,289,620.39	25,734,420.73	66,289,620.39		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			13,252,876.73	15,207,704.16	27,598,802.69	15,207,704.16		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,800,000.00	550,000.00	0.00	550,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,059,541.00)	(16,124,354.03)	0.00	(16,124,354.03)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,259,541.00)	(15,574,354.03)	0.00	(15,574,354.03)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,006,664.27)	(366,649.87)	27,598,802.69	(366,649.87)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,755,499.11	8,449,769.16		8,449,769.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,755,499.11	8,449,769.16		8,449,769.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,755,499.11	8,449,769.16		8,449,769.16		
2) Ending Balance, June 30 (E + F1e)			5,748,834.84	8,083,119.29		8,083,119.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	300,000.00	600,000.00		600,000.00		
Reserved for Local and Supplemental I	0000	9780	300,000.00					
Reserved for Locally Restricted & Supl	0000	9780		600,000.00				
Reserved for Local and Supplemental I	0000	9780				600,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,766,983.00	5,063,735.00		5,063,735.00		
Unassigned/Unappropriated Amount		9790	671,851.84	2,409,384.29		2,409,384.29		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	24,318,416.00	31,162,288.00	12,183,613.45	31,162,288.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,263,773.00	10,330,630.00	2,582,658.00	10,330,630.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	362,997.42	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	195,275.00	192,985.00	0.00	192,985.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	1,257.00	1,283.77	1,257.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	30,686,487.00	32,281,577.00	32,420,894.99	32,281,577.00	0.00	0.0%
Unsecured Roll Taxes		8042	898,798.00	855,444.00	855,444.47	855,444.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	951,018.00	250,527.00	250,526.67	250,527.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,213,004.00	4,370,825.00	4,370,824.53	4,370,825.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	943,772.00	1,189,090.00	0.00	1,189,090.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			74,470,543.00	80,634,623.00	53,028,243.30	80,634,623.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,108,847.00)	(1,108,847.00)	0.00	(1,108,847.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			73,361,696.00	79,525,776.00	53,028,243.30	79,525,776.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

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

07 61721 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	485,300.00	485,300.00	0.00	485,300.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,000,000.00	1,000,000.00	(24,576.88)	1,000,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	2,126,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,611,300.00	1,495,300.00	(24,576.88)	1,495,300.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	241,038.00	166,038.00	72,965.65	166,038.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	13,137.51	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	70,000.00	70,000.00	26,007.88	70,000.00	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	209,400.00	190,210.55	217,445.96	190,210.55	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>570,438.00</b>	<b>476,248.55</b>	<b>329,557.00</b>	<b>476,248.55</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>77,543,434.00</b>	<b>81,497,324.55</b>	<b>53,333,223.42</b>	<b>81,497,324.55</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	27,256,664.00	27,647,428.00	10,462,502.17	27,647,428.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,177,367.00	2,165,617.00	890,216.70	2,165,617.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,063,684.00	3,029,229.00	1,262,345.91	3,029,229.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>32,497,715.00</b>	<b>32,842,274.00</b>	<b>12,615,064.78</b>	<b>32,842,274.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	412,744.00	413,744.00	31,508.95	413,744.00	0.00	0.0%
Classified Support Salaries		2200	1,892,460.00	1,911,460.00	689,637.98	1,911,460.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	365,022.00	365,022.00	152,093.40	365,022.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,388,638.00	3,623,646.00	1,394,308.91	3,623,646.00	0.00	0.0%
Other Classified Salaries		2900	968,907.00	961,907.00	327,574.37	961,907.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,027,771.00</b>	<b>7,275,779.00</b>	<b>2,595,123.61</b>	<b>7,275,779.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,201,476.00	5,201,382.00	1,853,268.55	5,201,382.00	0.00	0.0%
PERS		3201-3202	1,417,926.00	1,462,821.00	564,997.98	1,462,821.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	994,774.00	996,367.00	382,445.91	996,367.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,703,806.00	6,855,080.00	2,707,344.50	6,855,080.00	0.00	0.0%
Unemployment Insurance		3501-3502	20,327.00	20,487.00	7,431.77	20,487.00	0.00	0.0%
Workers' Compensation		3601-3602	864,430.00	857,638.00	322,089.00	857,638.00	0.00	0.0%
OPEB, Allocated		3701-3702	33,367.00	58,963.00	24,747.30	58,963.00	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	156,648.00	167,039.00	68,152.75	167,039.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>15,392,754.00</b>	<b>15,619,777.00</b>	<b>5,930,477.76</b>	<b>15,619,777.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	549.00	549.00	0.00	549.00	0.00	0.0%
Books and Other Reference Materials		4200	21,696.13	15,768.15	2,441.83	15,768.15	0.00	0.0%
Materials and Supplies		4300	970,974.52	1,237,708.17	482,271.09	1,237,708.17	0.00	0.0%
Noncapitalized Equipment		4400	81,909.00	398,938.00	27,548.18	398,938.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,075,128.65</b>	<b>1,652,963.32</b>	<b>512,261.10</b>	<b>1,652,963.32</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	122,648.00	112,448.00	6,782.55	112,448.00	0.00	0.0%
Dues and Memberships		5300	28,835.00	56,090.00	49,236.24	56,090.00	0.00	0.0%
Insurance		5400-5450	784,746.00	799,541.00	799,541.00	799,541.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,338,900.00	2,360,900.00	583,695.31	2,360,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	420,015.00	420,590.00	163,968.32	420,590.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,150.00)	(2,150.00)	(2,150.00)	(2,150.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,205.00)	(3,205.00)	(5,186.15)	(3,205.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,516,255.62	3,616,839.07	1,739,147.70	3,616,839.07	0.00	0.0%
Communications		5900	262,330.00	263,330.00	50,438.81	263,330.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,468,374.62</b>	<b>7,624,383.07</b>	<b>3,385,473.78</b>	<b>7,624,383.07</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	35,845.00	35,845.00	0.00	35,845.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,845.00	50,845.00	0.00	50,845.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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%
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	290,488.00	290,488.00	78,921.63	290,488.00	0.00	0.0%
Other Debt Service - Principal		7439	618,597.00	1,118,597.00	617,098.07	1,118,597.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			909,085.00	1,409,085.00	696,019.70	1,409,085.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(43,116.00)	(91,186.00)	0.00	(91,186.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(88,000.00)	(94,300.00)	0.00	(94,300.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(131,116.00)	(185,486.00)	0.00	(185,486.00)	0.00	0.0%
TOTAL, EXPENDITURES			64,290,557.27	66,289,620.39	25,734,420.73	66,289,620.39	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	550,000.00	0.00	550,000.00	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	1,800,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,800,000.00	550,000.00	0.00	550,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(16,059,541.00)	(16,124,354.03)	0.00	(16,124,354.03)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,059,541.00)	(16,124,354.03)	0.00	(16,124,354.03)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(14,259,541.00)	(15,574,354.03)	0.00	(15,574,354.03)	0.00	0.0%



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

07 61721 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,140,433.00	2,011,844.00	0.00	2,011,844.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,190,871.00	7,395,731.68	3,856,956.50	7,395,731.68	0.00	0.0%
3) Other State Revenue		8300-8599	5,783,004.22	6,936,954.23	806,546.87	6,936,954.23	0.00	0.0%
4) Other Local Revenue		8600-8799	3,882,962.00	3,666,119.89	857,555.17	3,666,119.89	0.00	0.0%
5) TOTAL, REVENUES			14,997,270.22	20,010,649.80	5,521,058.54	20,010,649.80		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,776,211.00	8,518,682.82	3,800,429.16	8,518,682.82	0.00	0.0%
2) Classified Salaries		2000-2999	4,337,143.00	4,333,116.66	1,543,444.75	4,333,116.66	0.00	0.0%
3) Employee Benefits		3000-3999	8,876,498.27	9,327,025.71	2,200,085.05	9,327,025.71	0.00	0.0%
4) Books and Supplies		4000-4999	1,721,415.26	4,004,523.42	1,253,194.87	4,004,523.42	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,515,218.41	5,881,053.55	1,001,587.69	5,881,053.55	0.00	0.0%
6) Capital Outlay		6000-6999	49,500.00	99,500.00	8,033.65	99,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,730,000.00	2,730,000.00	0.00	2,730,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	43,116.00	91,186.00	0.00	91,186.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,049,101.94	34,985,088.16	9,806,775.17	34,985,088.16		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,051,831.72)	(14,974,438.36)	(4,285,716.63)	(14,974,438.36)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	450,000.00	450,000.00	450,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	16,059,541.00	16,124,354.03	0.00	16,124,354.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,059,541.00	15,674,354.03	(450,000.00)	15,674,354.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,709.28	699,915.67	(4,735,716.63)	699,915.67		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,482,391.41	6,551,937.55		6,551,937.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,482,391.41	6,551,937.55		6,551,937.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,482,391.41	6,551,937.55		6,551,937.55		
2) Ending Balance, June 30 (E + F1e)			5,490,100.69	7,251,853.22		7,251,853.22		
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) Restricted		9740	5,490,100.69	7,251,853.22		7,251,853.22		
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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,140,433.00	2,011,844.00	0.00	2,011,844.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,140,433.00</b>	<b>2,011,844.00</b>	<b>0.00</b>	<b>2,011,844.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,472,888.00	1,472,888.00	0.00	1,472,888.00	0.00	0.0%
Special Education Discretionary Grants		8182	92,197.00	91,899.00	(47,531.00)	91,899.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	620,254.00	690,806.55	161,826.55	690,806.55	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	164,199.00	162,884.76	44,236.76	162,884.76	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	21,465.00	11,091.44	1,761.44	11,091.44	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	48,099.00	57,650.00	13,785.00	57,650.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	290,898.00	299,862.93	(15,508.07)	299,862.93	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	115,441.00	103,629.00	(67,061.91)	103,629.00	0.00	0.0%
Career and Technical Education	All Other	8290	365,430.00	4,505,020.00	3,765,447.73	4,505,020.00	0.00	0.0%
All Other Federal Revenue			3,190,871.00	7,395,731.68	3,856,956.50	7,395,731.68	0.00	0.0%
TOTAL, FEDERAL REVENUE								
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 Materials		8560	225,000.00	225,000.00	(25,348.00)	225,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	753,777.00	872,544.97	0.00	872,544.97	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	1,101.63	20,101.73	1,101.73	20,101.73	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,803,125.59	5,819,307.53	830,793.14	5,819,307.53	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,783,004.22	6,936,954.23	806,546.87	6,936,954.23	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	625,367.00	625,367.00	0.00	625,367.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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%) 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	0.00	9,351.89	9,351.89	9,351.89	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	3,257,595.00	3,031,401.00	848,203.28	3,031,401.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,882,962.00</b>	<b>3,666,119.89</b>	<b>857,555.17</b>	<b>3,666,119.89</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>14,997,270.22</b>	<b>20,010,649.80</b>	<b>5,521,058.54</b>	<b>20,010,649.80</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,635,537.00	7,361,443.82	3,313,296.41	7,361,443.82	0.00	0.0%
Certificated Pupil Support Salaries		1200	762,560.00	779,125.00	329,585.45	779,125.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	378,114.00	378,114.00	157,547.30	378,114.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>7,776,211.00</b>	<b>8,518,682.82</b>	<b>3,800,429.16</b>	<b>8,518,682.82</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,044,762.00	3,045,012.66	1,065,566.10	3,045,012.66	0.00	0.0%
Classified Support Salaries		2200	627,802.00	617,802.00	221,956.48	617,802.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	108,326.00	108,326.00	45,135.40	108,326.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,555.00	166,188.00	63,910.79	166,188.00	0.00	0.0%
Other Classified Salaries		2900	399,698.00	395,788.00	146,875.98	395,788.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,337,143.00</b>	<b>4,333,116.66</b>	<b>1,543,444.75</b>	<b>4,333,116.66</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,681,164.00	5,218,372.00	566,402.22	5,218,372.00	0.00	0.0%
PERS		3201-3202	962,937.66	899,936.00	341,797.52	899,936.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	457,837.00	449,489.00	186,029.15	449,489.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,441,338.71	2,417,515.71	957,806.53	2,417,515.71	0.00	0.0%
Unemployment Insurance		3501-3502	5,773.00	6,011.00	2,613.97	6,011.00	0.00	0.0%
Workers' Compensation		3601-3602	247,739.90	256,628.00	113,109.01	256,628.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	2,340.00	975.00	2,340.00	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	79,708.00	76,734.00	31,351.65	76,734.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,876,498.27</b>	<b>9,327,025.71</b>	<b>2,200,085.05</b>	<b>9,327,025.71</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	471,417.00	1,339,763.00	725,203.07	1,339,763.00	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	928,423.26	1,089,649.42	181,448.68	1,089,649.42	0.00	0.0%
Noncapitalized Equipment		4400	321,575.00	1,575,111.00	346,543.12	1,575,111.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,721,415.26</b>	<b>4,004,523.42</b>	<b>1,253,194.87</b>	<b>4,004,523.42</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	556,253.00	609,253.00	324,940.93	609,253.00	0.00	0.0%
Travel and Conferences		5200	87,757.00	66,807.00	1,316.69	66,807.00	0.00	0.0%
Dues and Memberships		5300	0.00	1,000.00	150.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	25,000.00	5,332.13	25,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	212,713.00	212,713.00	149,810.94	212,713.00	0.00	0.0%
Transfers of Direct Costs		5710	2,150.00	2,150.00	2,150.00	2,150.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,000.00	19,100.00	7,367.26	19,100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,632,445.41	4,940,130.55	509,184.25	4,940,130.55	0.00	0.0%
Communications		5900	4,900.00	4,900.00	1,335.49	4,900.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,515,218.41</b>	<b>5,881,053.55</b>	<b>1,001,587.69</b>	<b>5,881,053.55</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	49,500.00	99,500.00	8,033.65	99,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			49,500.00	99,500.00	8,033.65	99,500.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,730,000.00	2,730,000.00	0.00	2,730,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			2,730,000.00	2,730,000.00	0.00	2,730,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	43,116.00	91,186.00	0.00	91,186.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			43,116.00	91,186.00	0.00	91,186.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			31,049,101.94	34,985,088.16	9,806,775.17	34,985,088.16	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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	450,000.00	450,000.00	450,000.00	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	450,000.00	450,000.00	450,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	16,059,541.00	16,124,354.03	0.00	16,124,354.03	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,059,541.00	16,124,354.03	0.00	16,124,354.03	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			16,059,541.00	15,674,354.03	(450,000.00)	15,674,354.03	0.00	0.0%



## SSC Community College Financial Projection Dartboard Adopted State Budget for 2020–21 (Revised CalPERS Rates 10-30-20)

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2020–21 Adopted State Budget, then later revised for new CalPERS employer contribution rate estimates as of October 30, 2020<sup>5</sup>. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

Factor		2019–20	2020–21	2021–22	2022–23	2023–24
Statutory COLA for Student Centered Funding Formula and Latest DOF Projections*		3.26%	2.31%	2.48%	3.26%	N/A
Funded COLA		3.26%	0.00%	N/A	N/A	N/A
SSC Estimated Statutory COLA <sup>1</sup>		3.26%	2.31%	0.60%	0.70%	1.60%
<b>SSC's Recommended Planning COLA<sup>2</sup></b>		3.26%	0%	0%	0%	0%
Growth Funding <sup>2</sup>		0.55% (\$24.7 million)	0%	0%	0%	0%
State Categorical Programs	COLA <sup>2</sup>	3.26%	0.00%	0.00%	0.00%	0.00%
	Funding	\$98.4 million	\$136 million <sup>3</sup>	Ongoing unless otherwise stated	Ongoing unless otherwise stated	Ongoing unless otherwise stated
California CPI		2.34%	0.98%	1.59%	1.87%	2.33%
Interest Rate for Ten-Year Treasuries		1.25%	0.89%	1.24%	1.70%	2.10%
California Lottery <sup>4</sup>	Unrestricted per FTES**	\$149	\$150	\$150	\$150	\$150
	Restricted per FTES	\$48	\$49	\$49	\$49	\$49
Mandate Block Grant (per FTES)		\$30.16	\$30.16	\$30.16	\$30.16	\$30.16
CalSTRS Employer Rate <sup>5</sup>		17.10%	16.15%	16.00%	18.10%	18.10%
CalPERS Employer Rate <sup>5</sup>		19.721%	20.70%	23.00%	26.30%	27.30%

\*Department of Finance (DOF) projections carried forward from May Revision

\*\*Full-time equivalent student

<sup>1</sup>As the DOF's latest COLA projections were prepared prior to the May Revision, SSC contracted with an economic expert for more current estimates.

<sup>2</sup>Based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during the forecast period. The unfunded SSC estimated statutory COLA projections result in a compounded deficit factor of 5.30%, and an aggregate loss of funding of 13.52%, through the 2023–24 fiscal year. Districts should have a contingency plan should the state partially fund or not fund COLAs and/or growth.

<sup>3</sup>The 2020–21 Adopted State Budget includes additional programmatic funding sources, the most significant of which are:

- \$120 million in one-time funds for the COVID-19 Response Block Grant (applicable to both 2019–20 and 2020–21)
- \$10 million to make Immigrant Legal Services funding ongoing
- \$6 million for Dreamer Resource Liaisons

<sup>4</sup>Lottery funding is initially based on prior-year actual annual FTES, and is ultimately based on current-year annual FTES.

<sup>5</sup>The California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from the state of California. Rates in the following years are estimates and subject to change based on determination by the respective governing boards.

## LCFF Budget Overview for Parents: Narrative Responses

### LCFF Budget Overview for Parents Narrative Responses Sheet

Required Prompt(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Learning Continuity Plan.	General Fund Budget Expenditures for the school year not included in the Learning Continuity Plan were primarily used for employee salaries and benefits. Additionally, General Fund Budget Expenditures are used for operating costs throughout the district.
The amount budgeted to increase or improve services for high needs students in the 2020-2021 Learning Continuity Plan is less than the projected revenue of LCFF supplemental and concentration grants for 2020-2021. Provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.	To meet the projected revenue of LCFF supplemental grants for 2020-21, LUHSD is providing the following actions, positions, and services: 2 psychologists, 3 Study Hall Teachers, 3 Targeted Assistance Counselors, 1 PUSH Teacher, 3 College and Career Center Technicians, 3 Campus Supervisors, 1 District Diversity Coordinator, 4 FTE of support classes for English Learners, 3 EL Parent Liaisons, supplemental instructional supplies, professional development, and Diversity and Inclusion training.
The total actual expenditures for actions and services to increase or improve services for high needs students in 2019-2020 is less than the total budgeted expenditures for those planned actions and services. Briefly describe how this difference impacted the actions and services and the overall increased or improved services for high needs students in 2019-2020.	The difference between the actual and budgeted expenditures in 2019-20 had a negligible impact on the actions and services provided to high needs students, primarily because one-time state funds, General Fund, and other supplemental sources of funding were used to provide the planned actions and services. Additionally, the emergency shutdown of schools in Spring, 2020 had an impact upon expenditures.

## LCFF Budget Overview for Parents: Data Input

<b>Local Educational Agency (LEA) name:</b>	Liberty Union High School District
<b>CDS code:</b>	61721
<b>LEA contact information:</b>	Liz Robbins
<b>Current School Year:</b>	2020-2021
<b>Prior School Year</b>	2019-2020

\*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

<b>Projected General Fund Revenue for the 2020-2021 School Year</b>		<b>Amount</b>
Total LCFF funds	\$	76,081,043
LCFF supplemental & concentration grants	\$	4,711,122
All other state funds	\$	8,432,254
All local funds	\$	4,142,368
Total federal funds	\$	7,395,732
Federal CARES funds	\$	4,824,951
<b>Total Projected Revenue</b>	<b>\$</b>	<b>96,051,397</b>
<b>Total Budgeted Expenditures for the 2020-2021 School Year</b>		<b>Amount</b>
Total Budgeted General Fund Expenditures	\$	100,859,748
Total Budgeted Expenditures in the Learning Continuity Plan	\$	2,540,547
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	\$	192,684
<b>Expenditures not in the Learning Continuity Plan</b>	<b>\$</b>	<b>98,319,201</b>
<b>Expenditures for High Needs Students in the 2019-2020 School Year</b>		<b>Amount</b>
Total Budgeted Expenditures for High Needs Students in the LCAP	\$	4,676,263
Actual Expenditures for High Needs Students in LCAP	\$	4,086,760

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Liberty Union High School District

CDS Code: 61721

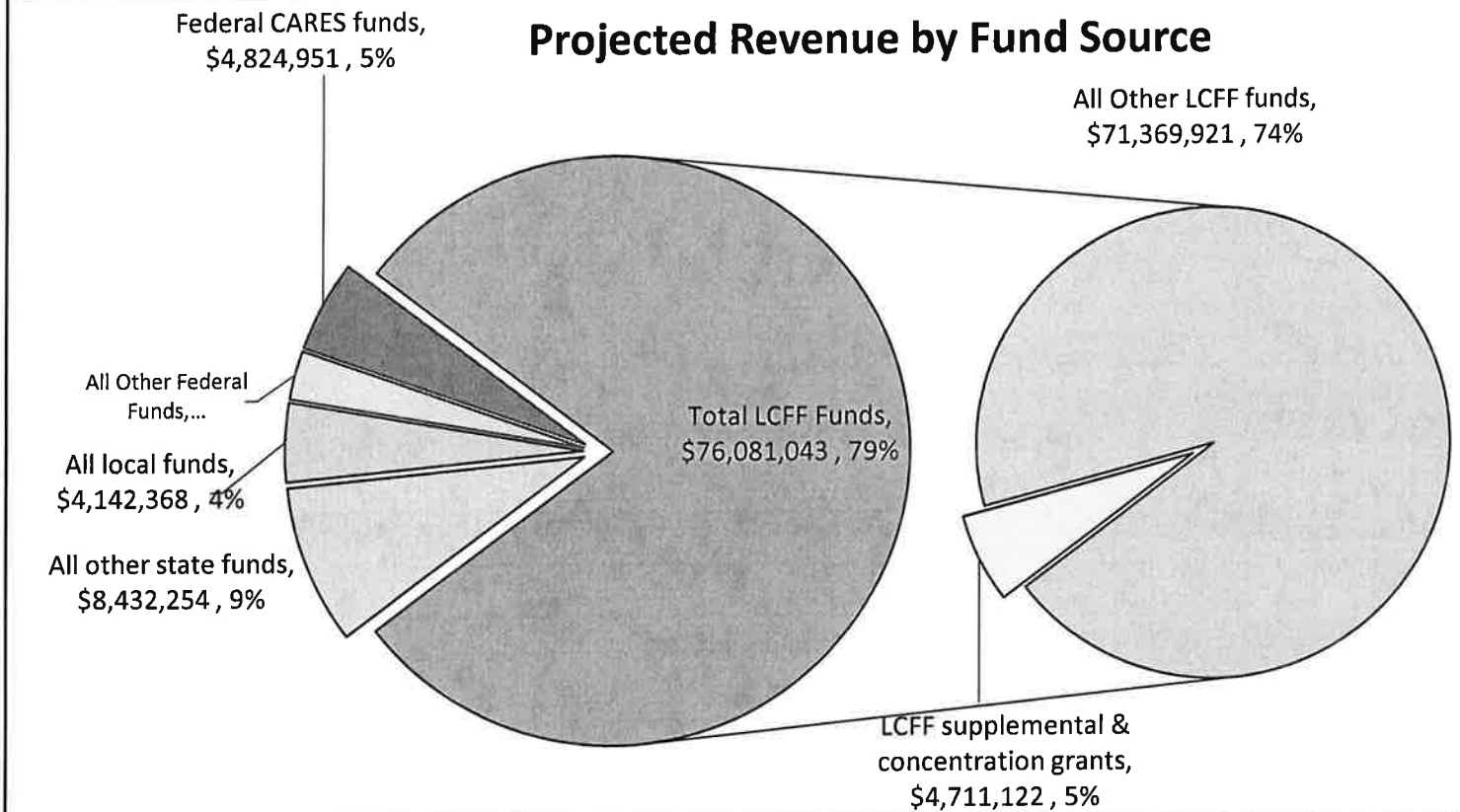
School Year: 2020-2021

LEA contact information: Liz Robbins

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

## Budget Overview for the 2020-2021 School Year

### Projected Revenue by Fund Source

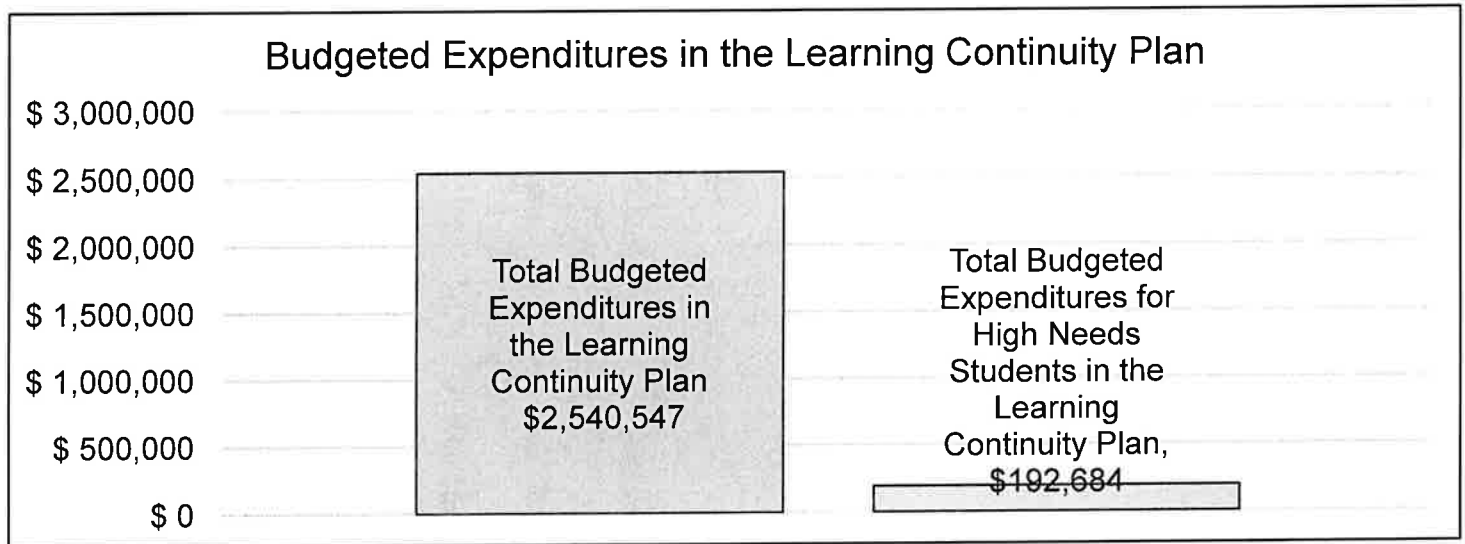


This chart shows the total general purpose revenue Liberty Union High School District expects to receive in the coming year from all sources.

The total revenue projected for Liberty Union High School District is \$96,051,397.35, of which \$76,081,043.00 is Local Control Funding Formula (LCFF) funds, \$8,432,254.23 is other state funds, \$4,142,368.44 is local funds, and \$7,395,731.68 is federal funds. Of the \$7,395,731.68 in federal funds, \$4,824,951.00 are federal CARES Act funds. Of the \$76,081,043.00 in LCFF Funds, \$4,711,122.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## LCFF Budget Overview for Parents

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



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

Liberty Union High School District plans to spend \$100,859,748.12 for the 2020-2021 school year. Of that amount, \$2,540,547.00 is tied to actions/services in the Learning Continuity Plan and \$98,319,201.12 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

General Fund Budget Expenditures for the school year not included in the Learning Continuity Plan were primarily used for employee salaries and benefits. Additionally, General Fund Budget Expenditures are used for operating costs throughout the district.

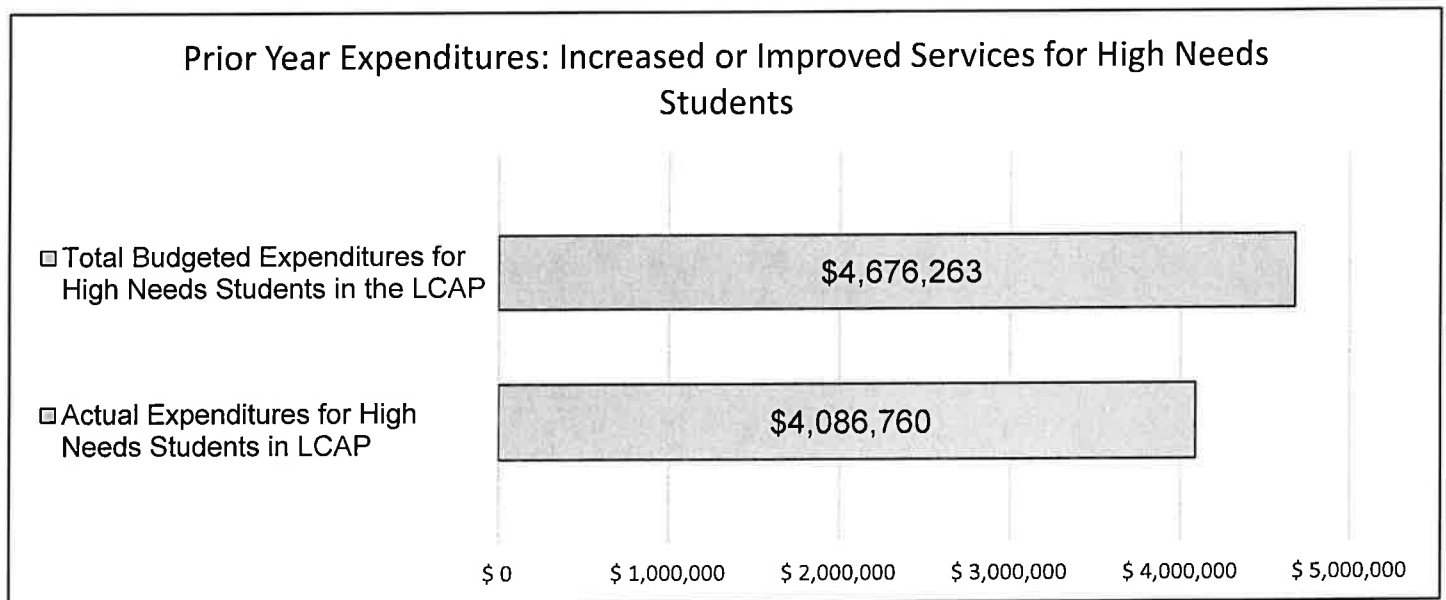
# LCFF Budget Overview for Parents

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

In 2020-2021, Liberty Union High School District is projecting it will receive \$4,711,122.00 based on the enrollment of foster youth, English learner, and low-income students. Liberty Union High School District must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Liberty Union High School District plans to spend \$192,684.00 towards meeting this requirement, as described in the Learning Continuity Plan. The additional improved services described in the plan include the following:

To meet the projected revenue of LCFF supplemental grants for 2020-21, LUHSD is providing the following actions, positions, and services: 2 psychologists, 3 Study Hall Teachers, 3 Targeted Assistance Counselors, 1 PUSH Teacher, 3 College and Career Center Technicians, 3 Campus Supervisors, 1 District Diversity Coordinator, 4 FTE of support classes for English Learners, 3 EL Parent Liaisons, supplemental instructional supplies, professional development, and Diversity and Inclusion training.

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



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

## **LCFF Budget Overview for Parents**

In 2019-2020, Liberty Union High School District's LCAP budgeted \$4,676,263.00 for planned actions to increase or improve services for high needs students. Liberty Union High School District actually spent \$4,086,760.00 for actions to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of \$589,503.00 had the following impact on Liberty Union High School District's ability to increase or improve services for high needs students:

The difference between the actual and budgeted expenditures in 2019-20 had a negligible impact on the actions and services provided to high needs students, primarily because one-time state funds, General Fund, and other supplemental sources of funding were used to provide the planned actions and services. Additionally, the emergency shutdown of schools in Spring, 2020 had an impact upon expenditures.



Liberty Union High (61721) - 2020-21 First Interim Financials									
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# Liberty Union High (61721) - 2020-21 First Interim Financial Repo

11/30/2020

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

	2013-14	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		4,782,319	4,553,580	4,558,280	4,436,284	-	-
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils							
3. Difference [1] less [2]							
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate							
GAP funding rate							
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)		4,782,319	4,553,580	4,558,280	4,436,284	-	-
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		75,741,513	75,741,513	75,744,097	75,293,352	74,661,600	3,708,018
LCFF Phase-In Entitlement		80,863,362	80,634,623	80,641,907	80,069,166	75,001,130	4,047,548
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)		6.31%	6.01%	6.02%	5.89%	0.00%	0.00%
*percentage by which services for unduplicated students must be increased or improved over services provided for If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration							
SUF SERVICES							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 4,782,319	\$ 4,553,580	\$ 4,558,280	\$ 4,436,284	\$ -	\$ -	-
Current year Percentage to Increase or Improve Services	6.31%	6.01%	6.02%	5.89%	0.00%	0.00%	0.00%

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Liberty Union High (61721) - 2020-21 First Interim Financial Report

11/30/20

		2019-20	2020-21	2021-22	2022-23
<b>Estimated Property Taxes (with RDA)</b>	C-1	A-6	37,888,354	38,831,731	
Less In-Lieu transfer			\$ (84,037)	\$ -	\$ -
<b>Total Local Revenue</b>			\$ 37,804,317	\$ 38,831,731	\$ -
Statewide 90th percentile rate			---	---	---

**OTHER LCFF TRANSITION INFORMATION**

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

		2019-20	2020-21	2021-22	2022-23
Floor Adjustments		B-10	-	-	-
Miscellaneous Adjustments	H-2	E-1	-	-	-
Minimum State Aid Adjustments	J-5	G-5	-	-	-
Funded Based on Target Formula		True/False	TRUE	TRUE	TRUE

**UNDUPLICATED PUPIL PERCENTAGE**

		2019-20	2020-21	2021-22	2022-23
District Enrollment	A-1 / A-3	8,304	8,222	8,200	8,200
COE Enrollment	A-2 / A-4	47	47	47	47
Total Enrollment		8,351	8,269	8,247	8,247
District Unduplicated Pupil Count	B-1 / B-3	2,688	2,234	2,500	2,500
COE Unduplicated Pupil Count	B-2 / B-4	20	20	20	20
Total Unduplicated Pupil Count		2,708	2,254	2,520	2,520
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage		32.43%	27.26%	30.56%	30.56%
<b>Unduplicated Pupil Percentage (%)</b>		<b>31.57%</b>	<b>30.06%</b>	<b>30.09%</b>	<b>29.46%</b>

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

	ADA to use:	2019-20	2020-21	2021-22	2022-23
<b>ADA</b>					
<b>CURRENT YEAR ADA:</b>					
Grades TK-3	P-2	B-1	-	-	-
Grades 4-6	(Annual for Special	B-2	-	-	-
Grades 7-8	Day Class	B-3	-	-	-
Grades 9-12	extended year)	B-4	7,847.09	7,847.09	7,800.00
<b>Non Public School, NPS-Licensed Children Institutions, Community Day School:</b>					
Grades TK-3		E-1	-	-	-
Grades 4-6	Annual	E-2	-	-	-
Grades 7-8		E-3	-	-	-
Grades 9-12		E-4	22.10	22.10	22.00
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)			-	-	-
<b>DISTRICT TOTAL</b>			7,869.19	7,869.19	7,822.00
<b>County operated (Community School, Special Ed):</b>					
Grades TK-3		E-6 & E-11	-	-	-
Grades 4-6		E-7 & E-12	-	-	-
Grades 7-8	P-2 / Annual	E-8 & E-13	-	-	-
Grades 9-12		E-9 & E-14	43.63	43.63	44.00
<b>COUNTY TOTAL</b>			43.63	43.63	44.00
<b>RATIO: District ADA to Enrollment</b>			94.76%	95.71%	95.39%
<b>RATIO: County ADA to Enrollment</b>			92.83%	92.83%	93.62%

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Liberty Union High (61721) - 2020-21 First Interim Financial Report

11/30/20

	2019-20	2020-21	2021-22	2022-23
<b>LCFF ADA</b>				
<b>ADA Guarantee - Prior Year</b>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,819.53	7,847.09	7,847.09	7,800.00
<b>LCFF Subtotal</b>	7,819.53	7,847.09	<b>7,847.09</b>	7,800.00
NSS	-	-	-	-
<b>Combined Subtotal</b>	7,819.53	7,847.09	7,847.09	7,800.00
<b>ADA Guarantee - Current Year</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,847.09	7,847.09	7,800.00	7,800.00
<b>LCFF Subtotal</b>	7,847.09	7,847.09	7,800.00	7,800.00
NSS	-	-	-	-
<b>Combined Subtotal</b>	7,847.09	7,847.09	7,800.00	7,800.00
<b>Change in LCFF ADA</b> (excludes NSS ADA)	27.56 Increase	- No Change	(47.09) Decline	- No Change
<b>Funded LCFF ADA</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,847.09	7,847.09	7,847.09	7,800.00
<b>Subtotal</b>	7,847.09	7,847.09	7,847.09	7,800.00
	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>
<b>NPS, CDS, &amp; COE Operated</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	65.73	65.73	66.00	66.00
<b>Subtotal</b>	65.73	65.73	66.00	66.00
<b>Combined Total</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,912.82	7,912.82	7,913.09	7,866.00
<b>Total</b>	7,912.82	7,912.82	7,913.09	7,866.00

	A	B	C	D	E	F	G	H	I
2	<b>STATE FUNDING INCORPORATED INTO LCFF</b>								
3	<b>Liberty Union High (61721) - 2020-21 First Interim Financial Report</b>								11/30/20
4									
5									
6									
7	<b>2012-13 REVENUE LIMIT DATA</b>								
9	Line	CDE Exhibit			Annual Certific.	Adjustments	12-13 RL DATA		
10	<b>School District per ADA Calculations</b>								
11	<b>2012-13 ADA for Rates</b>								
12	A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)		7,294.28		7,294.28		
13	A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA		-		-		
14	A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA		-		-		
15	A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)		7,294.28	-	7,294.28		
16									
17	<b>2012-13 Revenue Limit Data Elements</b>								
18	B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)		\$ 7,722.50		\$ 7,722.50		
19	B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)		\$ 14.86		\$ 14.86		
20	B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)		\$ 7,737.36	\$ -	\$ 7,737.36		
21									
22	<b>2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)</b>								
23	B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments		\$ -		\$ -		
24	B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology		\$ -		\$ -		
25	B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment		\$ -		\$ -		
26	B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)		\$ -	\$ -	\$ -		
27									
28	<b>2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)</b>								
29	B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance		\$ 395,531		\$ 395,531		
30	B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment		\$ -		\$ -		
31	B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment		\$ -		\$ -		
32	B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment		\$ 76,440		\$ 76,440		
33	B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8-B10 - B11)		\$ 319,091	\$ -	\$ 319,091		
34	B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor		0.77728	-	0.77728		
35									
36	<b>Calculated Rates per ADA</b>								
37	C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficited BRL per ADA (B-3 * B-13)		\$ 6,014.10		\$ 6,014.10		
38									
39	C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)		\$ 43.75		\$ 43.75		
40									
41	C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)		\$ 6,057.84		\$ 6,057.84		
42									
43	B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)		\$ -		\$ -		
44									
45	<b>Necessary Small School Data</b>								
46	N/A		Necessary Small School Add-on Amount		\$ 390.90		\$ 390.90		
47	G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficited)		\$ -		\$ -		
48									
49	<b>Historical information for School Districts in existence in 2012-13:</b>								
50	E-1	Sch District Revenue Limit	Total Revenue Limit		\$ 44,187,585		\$ 44,187,585		
51	E-2	Sch District Revenue Limit	Local Revenue		\$ 18,961,534		\$ 18,961,534		
52	E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset		\$ -		\$ -		
53									
54	<b>State Aid for Revenue Limit</b>							<b>25,226,051</b>	

	A	B	C	D	E	F	G	H	I
2	STATE FUNDING INCORPORATED INTO LCFF								
3	Liberty Union High (61721) - 2020-21 First Interim Financial Report								11/30/20
4									
5									
85	CATEGORICAL FUNDING REPEALED WITH LCFF					2012-13			
86	Exhibit	Title				Deficited			
87									
88	2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)								
89	A-1	Remedial Program				20,217			
90	A-2	Retained and Recommended for Retention				-			
91	A-3	Low STAR Score and At Risk of Retention				-			
92	A-4	Core Academic Program				97,639			
93	A-5	Regional Occupational Centers/Programs				-			
94	A-6	County Offices of Education Fiscal Oversight				-			
95	A-7	Middle and High School Counseling				396,901			
96	A-8	Pupil Transportation				191,071			
97	A-8	Pupil Transportation - AB 104 adjustment				-			
98	A-9	Small District/COE Bus Replacement				-			
99	A-10	Gifted and Talented Education				46,983			
100	A-11	Economic Impact Aid				322,809			
101	A-12	Math and Reading Professional Development				12,025			
102	A-13	Math and Reading Professional Development - English Learners				3,006			
103	A-14	Administrator Training Program				9,699			
104	A-15	Adult Education				781,531			
105	A-16	Education Technology - California Technology Assistance Project				-			
106	A-17	Education Technology - Statewide Education Technology Services				-			
107	A-18	Deferred Maintenance				220,304			
108	A-19	Instructional Materials Fund Realignment Program				373,372			
109	A-20	Community Day School Additional Funding				-			
110	A-21	Bilingual Teacher Training				-			
111	A-22	Peer Assistance and Review				23,749			
112	A-23	Reader Services for Blind Teachers				-			
113	A-24	National Board Certification for Teachers				-			
114	A-25	California School Age Families Education				-			
115	A-26	California High School Exit Exam Intensive Instruction				120,715			
116	A-27	Teacher Dismissal Apportionments				-			
117	A-28	Community Based English Tutoring				12,805			
118	A-29	School Safety and Violence Prevention				214,810			
119	A-30	Class Size Reduction Grade 9				496,762			
120	A-31	International Baccalaureate Diploma Program				-			
121	A-32	Advance Placement Fee Reimbursement				-			
122	A-33	Pupil Retention Block Grant				34,290			
123	A-34	Teacher Credentialing Block Grant				-			
124	A-35	Teacher Credentialing Block Grant Regional Support				-			
125	A-36	Professional Development Block Grant				127,653			
126	A-37	Targeted Instructional Improvement Block Grant				148,459			
127	A-38	School and Library Improvement Block Grant				297,697			
128	A-39	School Safety Competitive Block Grant				-			
129	A-40	School Safety Competitive Block Grant (Prov 1)				-			
130	A-41	Physical Education Teacher Incentive Program				-			
131	A-42	Arts and Music Block Grant				95,051			
132	A-43	Williams County Oversight				-			
133	A-44	Valenzuela County Oversight				-			
134	A-45	Certificated Staff Mentoring				-			
135	A-46	Child Oral Health Assessments				-			
136	A-47	Standards for Preparation and Licensing of Teachers				-			
137	A-48	Community Day School Additional Funding for Mandatory Expelled Pupils				-			
138	A-49	Class Size Reduction Grades K - 3				-			
139	A-53	Charter School Categorical Block Grant				-			
140	A-54	Charter School In-Lieu of Economic Impact Aid				-			
141	A-55	New Charter Supplemental Categorical Block Grant				-			
142	A-8	Pupil Transportation (Manual Adjustment)							
143	A-9	Small District/COE Bus Replacement (Manual Adjustment)							
144	A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)							
145	OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS								
146									
147									
148	Total Categorical Program Funding incorporated into LCFF					4,047,548			
149	Total Categorical Program Funding before Section 12.42 reduction								
150	Categorical funding per ADA incorporated into ERT								
151									
152							District	Charter	
153	TOTAL STATE AID					29,273,599	-		
154									
155	TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)					48,235,133	-		
156	TOTAL ENTITLEMENT PER ADA					6,613			



**LCFF Calculator Universal Assumptions**  
 Liberty Union High (61721) - 2020-21 First Interim Financial Report

LEA: **Liberty Union High**  
 District

61721

Yes

2013-14

5 digit District code or 7 digit School code (from the CDS code)

Did the CDS code exist in 2012-13? (for calculation of EPA only)

First LCFF certification year (clears prior years on the Calculator tab)

Projection  
 Title: **2020-21 First Interim Financial Report**

Projection  
 Date: **11/30/20**

**Statutory COLA & Augmentation/Suspension**  
 (prefilled as calculated by the Department of Finance, DOF)

**Statutory COLA**  
 Augmentation/(COLA Suspension)

**Base Grant Proration Factor**

**Add-on, ERT & MSA Proration Factor**

**LCFF Gap Closed Percentage**  
 (prefilled as calculated by the Department of Finance, DOF)

**Statewide 90th percentile rate**  
 (used in Economic Recovery Target, ERT, calculation only)

**EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)**

**EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)**

Historical Difference in EPA Rates between Annual & P-2

Local EPA Accrual

**2018-19**

**2019-20**

**2020-21**

**2021-22**

**2022-23**

3.70%	3.26%	0.00%	0.00%	0.00%
2.71%	3.26%	2.31%	2.48%	3.26%
0.99%	0.00%	-2.31%	-2.48%	-3.26%
	0.00%	0.00%	0.00%	0.00%
	0.00%	0.00%	0.00%	0.00%
100.00%	100.00%	100.00%	100.00%	100.00%
---	---	---	---	---
30.74345708%	16.08698870%	36.47%	19.00%	19.00%
30.50770954%	16.08698870%	36.47%	19.00%	19.00%
0.2357%				
		\$ -	\$ -	\$ -

**PER ADA FUNDING LEVELS (calculated at TARGET)**

**Base, Supplemental and Concentration Rate per ADA**

Grades TK-3	\$ 8,745.57	\$ 9,039.88	\$ 9,014.20	\$ 9,014.71	\$ 9,004.00
Grades 4-6	\$ 8,040.40	\$ 8,311.63	\$ 8,288.02	\$ 8,288.49	\$ 8,278.64
Grades 7-8	\$ 8,279.35	\$ 8,558.28	\$ 8,533.97	\$ 8,534.45	\$ 8,524.31
Grades 9-12	\$ 9,843.68	\$ 10,176.38	\$ 10,147.47	\$ 10,148.04	\$ 10,135.98

**Base Grants**

Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,702	\$ 7,702	\$ 7,702
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,818	\$ 7,818	\$ 7,818
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,050
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,329	\$ 9,329	\$ 9,329

**Grade Span Adjustment**

Grades TK-3	\$ 776	\$ 801	\$ 801	\$ 801	\$ 801
Grades 9-12	\$ 235	\$ 243	\$ 243	\$ 243	\$ 243

**LCFF Calculator Universal Assumptions**

Liberty Union High (61721) - 2020-21 First Interim Financial Report

 LEA: **Liberty Union High**  
 District

61721

Yes

2013-14

5 digit District code or 7 digit School code (from the CDS code)

Did the CDS code exist in 2012-13? (for calculation of EPA only)

First LCFF certification year (clears prior years on the Calculator tab)

 Projection  
 Title: **2020-21 First Interim Financial Report**

 Projection  
 Date: **11/30/20**

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>					
Grades TK-3			\$ 8,503	\$ 8,503	\$ 8,503
Grades 4-6			\$ 7,818	\$ 7,818	\$ 7,818
Grades 7-8			\$ 8,050	\$ 8,050	\$ 8,050
Grades 9-12			\$ 9,572	\$ 9,572	\$ 9,572
<b>Prorated Base Grants</b>					
Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,702	\$ 7,702	\$ 7,702
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,818	\$ 7,818	\$ 7,818
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,050
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,329	\$ 9,329	\$ 9,329
<b>Prorated Grade Span Adjustment</b>					
Grades TK-3	\$ 776	\$ 801	\$ 801	\$ 801	\$ 801
Grades 9-12	\$ 235	\$ 243	\$ 243	\$ 243	\$ 243
<b>Supplemental Grant</b>					
	20.00%	20.00%	20.00%	20.00%	20.00%
<b>Maximum - 1.00 ADA, 100% UPP</b>					
Grades TK-3	\$ 1,647	\$ 1,701	\$ 1,701	\$ 1,701	\$ 1,701
Grades 4-6	\$ 1,514	\$ 1,564	\$ 1,564	\$ 1,564	\$ 1,564
Grades 7-8	\$ 1,559	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610
Grades 9-12	\$ 1,854	\$ 1,914	\$ 1,914	\$ 1,914	\$ 1,914
<b>Actual - 1.00 ADA, Local UPP as follows:</b>					
	31.00%	31.57%	30.06%	30.09%	29.46%
Grades TK-3	\$ 511	\$ 537	\$ 511	\$ 512	\$ 501
Grades 4-6	\$ 469	\$ 494	\$ 470	\$ 470	\$ 461
Grades 7-8	\$ 483	\$ 508	\$ 484	\$ 484	\$ 474
Grades 9-12	\$ 575	\$ 604	\$ 575	\$ 576	\$ 564
<b>Concentration Grant (&gt;55% population)</b>					
	50.00%	50.00%	50.00%	50.00%	50.00%
<b>Maximum - 1.00 ADA, 100% UPP</b>					
Grades TK-3	\$ 4,118	\$ 4,252	\$ 4,252	\$ 4,252	\$ 4,252
Grades 4-6	\$ 3,786	\$ 3,909	\$ 3,909	\$ 3,909	\$ 3,909
Grades 7-8	\$ 3,898	\$ 4,025	\$ 4,025	\$ 4,025	\$ 4,025
Grades 9-12	\$ 4,635	\$ 4,786	\$ 4,786	\$ 4,786	\$ 4,786
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>					
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -


Multi-Year Projection Assumptions 2020-21 First Interim	2020-21 Original Budget	2020-21 First Interim	2021-22	2022-23
Enrollment (Estimated- LUHSD & NPS)	8,274.00	8,222.00	8,200.00	8,200.00
LUHSD COE Enrollment	46.00	47.00	47.00	47.00
LCFF Enrollment	8,320.00	8,269.00	8,247.00	8,247.00
P2 ADA District & NPS Actual/Estimated	7,842.10	7,869.19	7,800.00	7,800.00
P2 ADA COE Actual/Estimated	43.00	43.63	44.00	44.00
TOTAL Current Year LCFF estimated P2 ADA	7,885.10	7,912.82	7,844.00	7,844.00
TOTAL <u>Guaranteed</u> LCFF P2 ADA (using prior year)	7,912.82	7,912.82	7,913.09	7,866.00
Statutory COLA on Base Grant	-2.31%	0.00%	0.00%	0.00%
LCFF Base Grant Proration (deficit)	-7.92%	0.00%	0.00%	0.00%
One Time Federal Revenue- CARES Act	\$0	\$3,620,697	\$0	\$0
One Time State Revenue Gov Emergency Relief	\$2,116,000	\$1,204,254	\$0	\$0
One Time Emergency Relief Federal Revenue	\$364,430	\$364,430	\$0	\$0
Contribution from Fund 11 - Adult Education	\$300,000	\$0	\$0	\$0
Contribution from Fund 14 - Deferred Maintenance	\$500,000	\$0	\$0	\$0
Contribution from Fund 17 - Technology	\$1,000,000	\$0	\$0	\$0
Budget Reductions one-time/negotiated	\$2,766,607	\$0	\$0	\$0
Budget Reductions on-going- Classified Positions	\$538,873	\$538,873	\$0	\$0
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated as a %	1.60%	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	0.80%	0.80%	1.00%	1.00%
Work Year Certificated	185	185	185	185
STR's Employer Contribution Rates	16.15%	16.15%	16.00%	18.10%
PER's Employer Contribution Rates	20.70%	20.70%	23.00%	26.30%
California CPI	0.62%	0.98%	1.59%	1.87%
Interest Rate 10 Year Treasury	0.93%	0.89%	1.24%	1.70%



**2020-21 First Interim**

12/9/2020  
Board Meeting  
December 16, 2020

<b>2020-21 MYP First Interim</b>		<b>Object Code</b>	<b>2020-21 Original Budget</b>	<b>2020-21 First Interim</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>
<b>Revenues</b>						
LCFF Revenue Sources	8010 - 8099		\$75,502,129	\$81,537,620	\$81,544,904	\$80,972,163
Federal Revenues	8100 - 8299		\$3,190,871	\$7,395,732	\$2,656,267	\$2,685,486
Other State Revenues	8300 - 8599		\$9,394,304	\$8,432,254	\$7,868,752	\$8,089,077
Other Local Revenues	8600 - 8799		\$4,453,400	\$4,142,368	\$4,142,368	\$4,142,368
<b>Total Revenues</b>			<b>\$92,540,704</b>	<b>\$101,507,974</b>	<b>\$96,212,291</b>	<b>\$95,889,094</b>
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999		\$40,273,926	\$41,360,957	\$41,252,981	\$41,732,978
Classified Salaries	2000 - 2999		\$11,364,914	\$11,608,896	\$11,731,574	\$11,825,190
Employee Benefits	3000 - 3999		\$24,269,252	\$24,946,803	\$25,187,395	\$26,544,291
Books and Supplies	4000 - 4999		\$2,796,544	\$5,657,487	\$4,206,227	\$4,069,732
Services and Other Operating	5000 - 5999		\$12,983,593	\$13,505,437	\$12,982,451	\$13,148,069
Capital Outlay	6000 - 6900		\$100,345	\$150,345	\$50,845	\$50,845
Other Outgo	7000 - 7299		\$3,639,085	\$4,139,085	\$4,139,085	\$3,193,317
Direct Support/Indirect Cost	7300 - 7399		(\$88,000)	(\$94,300)	(\$127,430)	(\$127,430)
<b>Total Expenditures</b>			<b>\$95,339,659</b>	<b>\$101,274,709</b>	<b>\$99,423,128</b>	<b>\$100,436,992</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>			<b>(\$2,798,955)</b>	<b>\$233,265</b>	<b>(\$3,210,837)</b>	<b>(\$4,547,898)</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8900 - 8929		\$1,800,000	\$550,000	\$0	\$0
Interfund Transfers Out	7600 - 7629		\$0	(\$450,000)	\$0	\$0
All Other Financing Sources	8930 - 8979		\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699		\$0	\$0	\$0	\$0
<b>Total Other Financing Sources/Uses</b>			<b>\$1,800,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Increase (Decrease) in Fund Balance</b>			<b>(\$998,955)</b>	<b>\$333,265</b>	<b>(\$3,210,837)</b>	<b>(\$4,547,898)</b>
<b>Fund Balance</b>						
Beginning Fund Balance	9791		\$13,242,135	\$15,001,707	\$15,334,972	\$12,124,135
<b>Ending Fund Balance</b>			<b>\$12,243,180</b>	<b>\$15,334,972</b>	<b>\$12,124,135</b>	<b>\$7,576,237</b>
<b>Components of Ending Fund Balance</b>						
Revolving Cash	9711		\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759		\$5,638,256	\$7,259,289	\$6,000,000	\$3,500,000
Locally Restricted Programs & One time	9790		\$100,000	\$100,000	\$100,000	\$0
Reserve for textbook adoptions	9790		\$0	\$0	\$0	\$0
Reserve for Supplemental	9790		\$200,000	\$500,000	\$200,000	\$0
Reserve for Economic Uncertainty 3%	9789		\$2,860,190	\$3,038,241	\$2,982,694	\$3,013,110
Board Reserve for Economic Uncertainty 2%	9790		\$1,906,793	\$2,025,494	\$1,988,463	\$2,008,740
Undesignated/Unappropriated	9790		\$1,527,941	\$2,401,948	\$842,979	(\$955,613)
Negative Shortfall	9790		\$0	\$0	\$0	\$0
% of undesigantged compared to Exp			1.603%	2.372%	0.848%	-0.951%
<b>Fund 17 Balance</b>				<b>\$2,606,321</b>	<b>\$2,606,321</b>	<b>\$2,603,321</b>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	81,537,620.00	0.01%	81,544,904.00	-0.70%	80,972,163.00
2. Federal Revenues	8100-8299	7,395,731.68	-64.08%	2,656,297.00	1.10%	2,685,486.00
3. Other State Revenues	8300-8599	8,432,254.23	-6.68%	7,868,752.00	2.80%	8,089,077.00
4. Other Local Revenues	8600-8799	4,142,368.44	0.00%	4,142,369.00	0.00%	4,142,369.00
5. Other Financing Sources						
a. Transfers In	8900-8929	550,000.00	-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%	400,000.00	0.00%	400,000.00
6. Total (Sum lines A1 thru A5c)		102,057,974.35	-5.34%	96,612,322.00	-0.33%	96,289,095.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,360,956.82		41,252,980.82
b. Step & Column Adjustment				706,724.00		704,997.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(814,700.00)		(225,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,360,956.82	-0.26%	41,252,980.82	1.16%	41,732,977.82
2. Classified Salaries						
a. Base Salaries				11,608,895.66		11,731,573.66
b. Step & Column Adjustment				101,740.00		93,616.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				20,938.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,608,895.66	1.06%	11,731,573.66	0.80%	11,825,189.66
3. Employee Benefits	3000-3999	24,946,802.71	0.96%	25,187,394.00	5.39%	26,544,291.00
4. Books and Supplies	4000-4999	5,657,486.74	-25.65%	4,206,228.00	-3.25%	4,069,732.00
5. Services and Other Operating Expenditures	5000-5999	13,505,436.62	-3.87%	12,982,595.00	1.27%	13,148,068.00
6. Capital Outlay	6000-6999	150,345.00	-66.18%	50,845.00	0.00%	50,845.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,139,085.00	0.00%	4,139,085.00	-22.85%	3,193,317.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(94,300.00)	35.13%	(127,430.00)	0.00%	(127,430.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	450,000.00	-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)		101,724,708.55	-2.26%	99,423,271.48	1.02%	100,436,990.48
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		333,265.80		(2,810,949.48)		(4,147,895.48)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,001,706.71		15,334,972.51		12,524,023.03
2. Ending Fund Balance (Sum lines C and D1)		15,334,972.51		12,524,023.03		8,376,127.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740	7,251,853.22		6,436,579.74		5,701,568.26
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	600,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,063,735.00		4,971,156.00		5,021,850.00
2. Unassigned/Unappropriated	9790	2,409,384.29		1,116,287.29		(2,347,290.71)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,334,972.51		12,524,023.03		8,376,127.55

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,063,735.00		4,971,156.00		5,021,850.00
c. Unassigned/Unappropriated	9790	2,409,384.29		1,116,287.29		(2,347,290.71)
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		2,606,321.00		2,606,321.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,473,119.29		8,693,764.29		5,280,880.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.35%		8.74%		5.26%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
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)		7,822.00		7,822.00		7,822.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		101,724,708.55		99,423,271.48		100,436,990.48
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)		101,724,708.55		99,423,271.48		100,436,990.48
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,051,741.26		2,982,698.14		3,013,109.71
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)		3,051,741.26		2,982,698.14		3,013,109.71
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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	79,525,776.00	0.01%	79,533,060.00	-0.72%	78,960,319.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,495,300.00	3.00%	1,540,159.00	2.80%	1,583,283.00
4. Other Local Revenues	8600-8799	476,248.55	0.00%	476,249.00	0.00%	476,249.00
5. Other Financing Sources						
a. Transfers In	8900-8929	550,000.00	-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	(16,124,354.03)	1.24%	(16,324,354.00)	1.23%	(16,524,354.00)
6. Total (Sum lines A1 thru A5c)		65,922,970.52	-1.06%	65,225,114.00	-1.12%	64,495,497.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				32,842,274.00		33,739,880.00
b. Step & Column Adjustment				570,425.00		584,787.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				327,181.00		(225,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,842,274.00	2.73%	33,739,880.00	1.07%	34,099,667.00
2. Classified Salaries						
a. Base Salaries				7,275,779.00		7,334,188.00
b. Step & Column Adjustment				58,409.00		60,623.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,275,779.00	0.80%	7,334,188.00	0.83%	7,394,811.00
3. Employee Benefits	3000-3999	15,619,777.00	2.88%	16,069,871.00	6.39%	17,096,210.00
4. Books and Supplies	4000-4999	1,652,963.32	-36.71%	1,046,122.00	2.12%	1,068,299.00
5. Services and Other Operating Expenditures	5000-5999	7,624,383.07	1.73%	7,756,285.00	2.12%	7,920,718.00
6. Capital Outlay	6000-6999	50,845.00	0.00%	50,845.00	0.00%	50,845.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,409,085.00	0.00%	1,409,085.00	-67.12%	463,317.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(185,486.00)	0.00%	(185,486.00)	0.00%	(185,486.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		66,289,620.39	1.40%	67,220,790.00	1.02%	67,908,381.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(366,649.87)		(1,995,676.00)		(3,412,884.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,449,769.16		8,083,119.29		6,087,443.29
2. Ending Fund Balance (Sum lines C and D1)		8,083,119.29		6,087,443.29		2,674,559.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		0.00		
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	600,000.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,063,735.00		4,971,156.00		5,021,850.00
2. Unassigned/Unappropriated	9790	2,409,384.29		1,116,287.29		(2,347,290.71)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,083,119.29		6,087,443.29		2,674,559.29

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,063,735.00		4,971,156.00		5,021,850.00
c. Unassigned/Unappropriated	9790	2,409,384.29		1,116,287.29		(2,347,290.71)
(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		2,606,321.00		2,606,321.00
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		7,473,119.29		8,693,764.29		5,280,880.29
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Amounts in B1d are for salaries for certificated professional development related to DL charged to restricted Learning Loss funds in 20-21 and moved back to unrestricted and reduction of 3 certificated FTE due to declining enrollment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,011,844.00	0.00%	2,011,844.00	0.00%	2,011,844.00
2. Federal Revenues	8100-8299	7,395,731.68	-64.08%	2,656,297.00	1.10%	2,685,486.00
3. Other State Revenues	8300-8599	6,936,954.23	-8.77%	6,328,593.00	2.80%	6,505,794.00
4. Other Local Revenues	8600-8799	3,666,119.89	0.00%	3,666,120.00	0.00%	3,666,120.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,124,354.03	3.72%	16,724,354.00	1.20%	16,924,354.00
6. Total (Sum lines A1 thru A5c)		36,135,003.83	-13.14%	31,387,208.00	1.29%	31,793,598.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,518,682.82		7,513,100.82
b. Step & Column Adjustment				136,299.00		120,210.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(1,141,881.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,518,682.82	-11.80%	7,513,100.82	1.60%	7,633,310.82
2. Classified Salaries						
a. Base Salaries				4,333,116.66		4,397,385.66
b. Step & Column Adjustment				43,331.00		32,993.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				20,938.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,333,116.66	1.48%	4,397,385.66	0.75%	4,430,378.66
3. Employee Benefits	3000-3999	9,327,025.71	-2.25%	9,117,523.00	3.63%	9,448,081.00
4. Books and Supplies	4000-4999	4,004,523.42	-21.09%	3,160,106.00	-5.02%	3,001,433.00
5. Services and Other Operating Expenditures	5000-5999	5,881,053.55	-11.13%	5,226,310.00	0.02%	5,227,350.00
6. Capital Outlay	6000-6999	99,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,730,000.00	0.00%	2,730,000.00	0.00%	2,730,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	91,186.00	-36.33%	58,056.00	0.00%	58,056.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	450,000.00	-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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		35,435,088.16	-9.12%	32,202,481.48	1.01%	32,528,609.48
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		699,915.67		(815,273.48)		(735,011.48)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,551,937.55		7,251,853.22		6,436,579.74
2. Ending Fund Balance (Sum lines C and D1)		7,251,853.22		6,436,579.74		5,701,568.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,251,853.22		6,436,579.74		5,701,568.26
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		7,251,853.22		6,436,579.74		5,701,568.26
(Line D3f must agree with line D2)						

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

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

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

Date: \_\_\_\_\_

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 16, 2020

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Liz Robbins

Telephone: 925-634-2166 x2030

Title: CBO

E-mail: robbinsl@lshd.net

### 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?	n/a	
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?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		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	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	X	
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	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	7,869.19	7,869.19	7,822.00	7,869.19	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	7,869.19	7,869.19	7,822.00	7,869.19	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	40.04	43.63	44.00	43.63	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	40.04	43.63	44.00	43.63	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	7,909.23	7,912.82	7,866.00	7,912.82	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref: Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):										
<b>A. BEGINNING CASH</b>			15,001,706.71	11,991,797.67	4,901,882.17	6,519,928.81	5,769,142.50	4,961,337.73	22,338,191.82	19,736,735.82
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources	8010-8019		1,648,434.25	362,997.42	4,229,092.25	5,927,163.30	3,851,165.00	3,851,165.00	3,851,165.00	3,851,165.00
Principal Apportionment	8020-8079							20,367,171.55		
Property Taxes	8080-8099								902,997.00	
Miscellaneous Funds	8100-8299		(1,398,948.23)	0.00	3,711,805.00	15,879.00	1,528,220.73	505,540.00	505,540.00	505,540.00
Federal Revenue	8300-8599		(586,799.89)	(2,581.00)	744,861.00	352,830.88	253,659.00	1,092,898.00	1,092,898.00	1,092,898.00
Other State Revenue	8600-8799		11,961.46	266,379.09	285,302.93	304,385.08	368,041.46	450,544.54	409,293.00	409,293.00
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
<b>TOTAL RECEIPTS</b>			(307,352.41)	626,795.51	8,971,061.18	6,800,258.26	6,001,086.19	26,267,319.09	6,761,893.00	(2,100,000.00)
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		3,159,285.65	3,264,565.87	3,316,007.55	3,343,226.44	3,332,408.43	3,562,561.00	3,562,561.00	3,562,561.00
Classified Salaries	2000-2999		841,458.98	840,404.03	815,766.06	820,909.74	820,029.55	1,066,975.00	1,066,975.00	1,066,975.00
Employee Benefits	3000-3999		1,632,089.33	1,665,373.72	1,658,020.91	1,510,394.69	1,664,684.16	2,402,320.00	2,402,320.00	2,402,320.00
Books and Supplies	4000-4999		20,787.71	354,366.98	675,097.74	479,474.08	235,729.46	556,004.00	556,004.00	556,004.00
Services	5000-5999		1,052,026.38	1,166,969.05	684,987.06	747,039.62	756,039.36	1,302,605.00	1,302,605.00	1,302,605.00
Capital Outlay	6000-6599		8,033.65							
Other Outgo	7000-7499		472,883.78	17,046.00	223,135.22				472,884.00	1,365,000.00
Interfund Transfers Out	7600-7629					450,000.00				
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			7,186,565.48	7,308,725.65	7,353,014.54	7,351,044.57	6,808,890.96	8,890,465.00	9,363,349.00	10,255,465.00
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299			3,690.00						
Due From Other Funds	9310		7,562,285.78							
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	7,562,285.78	3,690.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599		2,863,468.93	411,675.36						
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		214,808.00							
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	3,078,276.93	411,675.36	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	4,484,008.85	(407,985.36)	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(3,009,909.04)	(7,089,915.50)	1,618,046.64	(750,786.31)	(807,804.77)	17,376,854.09	(2,601,456.00)	(6,496,569.00)
<b>F. ENDING CASH (A + E)</b>			11,991,797.67	4,901,882.17	6,519,928.81	5,769,142.50	4,961,337.73	22,338,191.82	19,736,735.82	13,240,166.82
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		13,240,166.82	6,813,906.82	1,325,603.68	13,134,180.92				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,851,165.00	3,851,165.00	3,851,165.00	2,369,075.78			41,492,918.00	41,492,918.00
Property Taxes	8020-8079		857,132.21	17,917,401.24				39,141,705.00	39,141,705.00
Miscellaneous Funds	8080-8099							902,997.00	902,997.00
Federal Revenue	8100-8299	505,540.00	505,540.00	505,540.00	505,535.18			7,395,731.68	7,395,731.68
Other State Revenue	8300-8599	1,092,898.00	1,092,898.00	1,092,898.00	1,092,896.24			8,432,254.23	8,432,254.23
Other Local Revenue	8600-8799	409,293.00	409,293.00	409,293.00	409,288.88			4,142,368.44	4,142,368.44
Interfund Transfers In	8910-8929				550,000.00			550,000.00	550,000.00
All Other Financing Sources	8930-8979	(3,171,555.00)	(3,171,555.00)	(3,171,555.00)	(2,049,908.00)	0.00	0.00	(13,664,573.00)	0.00
<b>TOTAL RECEIPTS</b>		2,687,341.00	3,544,473.21	20,604,742.24	2,876,888.08	0.00	0.00	88,393,401.35	102,057,974.35
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	3,562,561.00	3,562,561.00	3,562,561.00	3,570,096.88			41,360,956.82	41,360,956.82
Classified Salaries	2000-2999	1,066,975.00	1,066,975.00	1,066,975.00	1,068,477.30			11,608,895.66	11,608,895.66
Employee Benefits	3000-3999	2,402,320.00	2,402,320.00	2,402,320.00	2,402,319.90			24,946,802.71	24,946,802.71
Books and Supplies	4000-4999	556,004.00	556,004.00	556,004.00	556,006.77			5,657,486.74	5,657,486.74
Services	5000-5999	1,302,605.00	1,302,605.00	1,302,605.00	1,302,745.15			13,505,436.62	13,505,436.62
Capital Outlay	6000-6599		142,311.35					150,345.00	150,345.00
Other Outgo	7000-7499	223,136.00		(94,300.00)	1,365,000.00			4,044,785.00	4,044,785.00
Interfund Transfers Out	7600-7629							450,000.00	450,000.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		9,113,601.00	9,032,776.35	8,796,165.00	10,254,646.00	0.00	0.00	101,724,708.55	101,724,708.55
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							7,565,975.78	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	7,565,975.78	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							3,275,144.29	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							214,808.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	3,489,952.29	
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	4,076,023.49	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(6,426,260.00)	(5,488,303.14)	11,808,577.24	(7,387,757.92)	0.00	0.00	(9,255,283.71)	333,265.80
<b>F. ENDING CASH (A + E)</b>		6,813,906.82	1,325,603.68	13,134,180.92	5,746,423.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								5,746,423.00	

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	101,724,708.55
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,214,302.68
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	150,345.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,409,085.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	365,827.87
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,925,257.87
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		450,015.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				92,035,163.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		7,866.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,700.38
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	88,082,337.35	11,144.18
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)	88,082,337.35	11,144.18
B. Required effort (Line A.2 times 90%)	79,274,103.62	10,029.76
C. Current year expenditures (Line I.E and Line II.B)	92,035,163.00	11,700.38
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) 1,937,133.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### 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) 75,918,219.19

#### 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) 2.55%

### 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)	3,469,188.42
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	30,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,200.00
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)	229,914.73
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	3,786,303.15
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	(36,327.94)
9. Carry-Forward Adjustment (Part IV, Line F)	3,749,975.21
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	65,823,957.27
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,722,789.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,681,049.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	586,048.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	83,829.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,786,349.27
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)	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,952,036.38
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	962,869.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	95,598,927.78
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	

**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)	3.96%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	3.92%
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#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	3,786,303.15
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(94,272.91)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.9%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.9%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.9%) times Part III, Line B19); zero if positive	(36,327.94)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(36,327.94)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	3.92%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-18,163.97) is applied to the current year calculation and the remainder (\$-18,163.97) is deferred to one or more future years:	3.94%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-12,109.31) is applied to the current year calculation and the remainder (\$-24,218.63) is deferred to one or more future years:	3.95%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(36,327.94)

Approved indirect cost rate: 3.90%  
Highest rate used in any program: 3.90%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	674,206.55	16,600.00	2.46%
01	3182	235,698.27	8,650.00	3.67%
01	3210	350,780.00	13,650.00	3.89%
01	3215	0.00	19,480.00	N/A
01	3550	100,338.00	3,291.00	3.28%
01	4035	158,234.76	4,650.00	2.94%
01	4127	53,514.66	2,000.00	3.74%
01	4201	10,691.44	400.00	3.74%
01	4203	55,550.00	2,100.00	3.78%
01	6385	133,682.61	5,190.00	3.88%
01	7220	105,554.84	4,100.00	3.88%
01	7311	32,725.68	1,275.00	3.90%
01	7370	19,401.73	700.00	3.61%
01	7388	131,921.00	5,100.00	3.87%
01	7510	105,645.70	4,000.00	3.79%
11	6391	1,137,966.99	44,300.00	3.89%
13	5310	1,517,869.00	40,000.00	2.64%

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	7,842.10	7,869.19		
Charter School		0.00		
<b>Total ADA</b>	<b>7,842.10</b>	<b>7,869.19</b>	<b>0.3%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	7,837.00	7,847.09		
Charter School				
<b>Total ADA</b>	<b>7,837.00</b>	<b>7,847.09</b>	<b>0.1%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	7,837.00	7,800.00		
Charter School				
<b>Total ADA</b>	<b>7,837.00</b>	<b>7,800.00</b>	<b>-0.5%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Funded ADA has not changed since 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	8,274	8,222		
Charter School				
<b>Total Enrollment</b>	<b>8,274</b>	<b>8,222</b>	<b>-0.6%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	8,254	8,200		
Charter School				
<b>Total Enrollment</b>	<b>8,254</b>	<b>8,200</b>	<b>-0.7%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	8,254	8,200		
Charter School				
<b>Total Enrollment</b>	<b>8,254</b>	<b>8,200</b>	<b>-0.7%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Enrollment projections have not changed since 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	7,742	8,219	
Charter School			
<b>Total ADA/Enrollment</b>	<b>7,742</b>	<b>8,219</b>	<b>94.2%</b>
Second Prior Year (2018-19)			
District Regular	7,835	8,320	
Charter School			
<b>Total ADA/Enrollment</b>	<b>7,835</b>	<b>8,320</b>	<b>94.2%</b>
First Prior Year (2019-20)			
District Regular	7,860	8,304	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>7,860</b>	<b>8,304</b>	<b>94.7%</b>
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

#### 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	7,922	8,222		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>7,922</b>	<b>8,222</b>	<b>95.1%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	7,847	8,200		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,847</b>	<b>8,200</b>	<b>95.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	7,800	8,200		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,800</b>	<b>8,200</b>	<b>95.1%</b>	<b>Not Met</b>

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

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

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

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

ADA percentages are high due to hold harmless and the expected unusual decline due to Distance Learning.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	75,502,129.00	80,634,623.00	6.8%	Not Met
1st Subsequent Year (2021-22)	75,319,172.00	80,641,907.00	7.1%	Not Met
2nd Subsequent Year (2022-23)	75,281,960.00	80,069,166.00	6.4%	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)

Due the Pandemic Original Budget was projected to decrease by 10%, and was funded when State adopted the budget



## 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)	51,812,675.26	62,123,505.27	83.4%
Second Prior Year (2018-19)	53,831,712.52	65,327,028.92	82.4%
First Prior Year (2019-20)	54,999,042.28	64,871,779.15	84.8%
Historical Average Ratio:			83.5%

	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):	80.5% to 86.5%	80.5% to 86.5%	80.5% to 86.5%

### 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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	55,737,830.00	66,289,620.39	84.1%	Met
1st Subsequent Year (2021-22)	57,143,939.00	67,220,790.00	85.0%	Met
2nd Subsequent Year (2022-23)	58,590,688.00	67,908,381.00	86.3%	Met

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

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

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

Explanation:  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	3,190,871.00	7,395,731.68	131.8%	Yes
1st Subsequent Year (2021-22)	2,772,995.00	2,656,297.00	-4.2%	No
2nd Subsequent Year (2022-23)	2,803,498.00	2,685,486.00	-4.2%	No

**Explanation:**  
(required if Yes)

After budget adoption, the Federal Government funded districts with one time CARES Act money to offset the cuts and assist with Distance Learning expenditures.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	9,394,304.00	8,432,254.23	-10.2%	Yes
1st Subsequent Year (2021-22)	7,450,235.00	7,868,752.00	5.6%	Yes
2nd Subsequent Year (2022-23)	7,658,841.00	8,089,077.00	5.6%	Yes

**Explanation:**  
(required if Yes)

The Original Budget included state one time revenue and was moved to Federal revenue after budget adoption.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	4,453,400.00	4,142,368.44	-7.0%	Yes
1st Subsequent Year (2021-22)	4,453,400.00	4,142,369.00	-7.0%	Yes
2nd Subsequent Year (2022-23)	4,453,400.00	4,142,369.00	-7.0%	Yes

**Explanation:**  
(required if Yes)

Decrease in SELPA and outside facility rentals.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	2,796,543.91	5,657,486.74	102.3%	Yes
1st Subsequent Year (2021-22)	2,866,614.00	4,206,228.00	46.7%	Yes
2nd Subsequent Year (2022-23)	2,941,037.00	4,069,732.00	38.4%	Yes

**Explanation:**  
(required if Yes)

Increase in one time expenditures in books and supplies from carryover funds as well as LLM for Distance Learning

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	12,983,593.00	13,505,436.62	4.0%	No
1st Subsequent Year (2021-22)	12,993,406.00	12,982,595.00	-0.1%	No
2nd Subsequent Year (2022-23)	13,411,915.00	13,148,068.00	-2.0%	No

**Explanation:**  
(required if Yes)

## 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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	17,038,575.00	19,970,354.35	17.2%	Not Met
1st Subsequent Year (2021-22)	14,676,630.00	14,667,418.00	-0.1%	Met
2nd Subsequent Year (2022-23)	14,915,739.00	14,916,932.00	0.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	15,780,136.91	19,162,923.36	21.4%	Not Met
1st Subsequent Year (2021-22)	15,860,020.00	17,188,823.00	8.4%	Not Met
2nd Subsequent Year (2022-23)	16,352,952.00	17,217,800.00	5.3%	Not Met

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

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

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

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	After budget adoption, the Federal Government funded districts with one time CARES Act money to offset the cuts and assist with Distance Learning expenditures.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	The Original Budget included state one time revenue and was moved to Federal revenue after budget adoption.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	Decrease in SELPA and outside facility rentals.

- 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.

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	Increase in one time expenditures in books and supplies from carryover funds as well as LLM for Distance Learning
<b>Explanation:</b> 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	2,810,000.00	2,810,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.4%	8.7%	5.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.5%	2.9%	1.8%

### 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)	(366,649.87)	66,289,620.39	0.6%	Met
1st Subsequent Year (2021-22)	(1,995,676.00)	67,220,790.00	3.0%	Not Met
2nd Subsequent Year (2022-23)	(3,412,884.00)	67,908,381.00	5.0%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The District will be spending down carryover Learning Loss funds as well as be flat funded in 21-22 and decrease in LCFF in 22-23 which will require the Board to take action on budget reductions in the near future for the two out 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 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2020-21)		15,334,972.51	Met
1st Subsequent Year (2021-22)		12,524,023.03	Met
2nd Subsequent Year (2022-23)		8,376,127.55	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)		5,746,423.00	Met

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,822	7,822	7,822
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

No

a. Enter the name(s) of the SELPA(s):

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

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	101,724,708.55	99,423,271.48	100,436,990.48
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)	101,724,708.55	99,423,271.48	100,436,990.48
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,051,741.26	2,982,698.14	3,013,109.71
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)	3,051,741.26	2,982,698.14	3,013,109.71

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,063,735.00	4,971,156.00	5,021,850.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,409,384.29	1,116,287.29	(2,347,290.71)
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	2,606,321.00	2,606,321.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	7,473,119.29	8,693,764.29	5,280,880.29
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.35%	8.74%	5.26%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,051,741.26</b>	<b>2,982,698.14</b>	<b>3,013,109.71</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(16,059,541.00)	(16,124,354.03)	0.4%	64,813.03	Met
1st Subsequent Year (2021-22)	(16,659,541.00)	(16,324,354.00)	-2.0%	(335,187.00)	Met
2nd Subsequent Year (2022-23)	(14,249,041.00)	(16,524,354.00)	16.0%	2,275,313.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	1,800,000.00	550,000.00	-69.4%	(1,250,000.00)	Not Met
1st Subsequent Year (2021-22)	1,000,000.00	0.00	-100.0%	(1,000,000.00)	Not Met
2nd Subsequent Year (2022-23)	1,000,000.00	0.00	-100.0%	(1,000,000.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	0.00	450,000.00	New	450,000.00	Not Met
1st Subsequent Year (2021-22)		0.00	0.0%	0.00	Not Met
2nd Subsequent Year (2022-23)		0.00	0.0%	0.00	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)

Subsequent Year Original budget included contribution from RDA restricted and has been changed to unrestricted general fund.

- 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)

Contributions from Fund 11, 14 and 17 are no longer need to balance the budget.

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)

Food Service numbers are extremely low due to pandemic and Learning Loss Funds are now budgeted to help offset Food Service expenditures.

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)



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

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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)

No

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

n/a

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

n/a

#### 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
15,081,718.00	15,081,718.00
0.00	0.00
15,081,718.00	15,081,718.00
Actuarial	Actuarial
Sep 16, 2020	Sep 16, 2020

#### 3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

62,000.00	61,703.00
62,000.00	61,703.00
62,000.00	61,703.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

200,000.00	292,561.00
350,000.00	351,057.00
420,000.00	420,980.00

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

21	21
21	21
21	21

#### 4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)

No
----

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

n/a
-----

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

n/a
-----

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

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

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


4. Comments:

--

## S8. Status of Labor Agreements

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	399.2	400.2	400.2	400.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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



Negotiations Not Settled

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

--

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

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

- 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)

**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)

**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)

**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	214.3	214.3	214.3	214.3

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2020

End Date: Jun 30, 2021

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)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

302,575

302,575

302,575

% change in salary schedule from prior year  
or

2.0%

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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

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

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

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

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

If Yes, explain the nature of the new costs:


--

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

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

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

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

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

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

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

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


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

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

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

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

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

If No, continue with section S8C.

Yes

**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	32.5	32.5	32.5	32.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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## End of School District First Interim Criteria and Standards Review

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Other Funds											
	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond Interest & Redemption Fund 51	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	\$795,594	\$617,054	\$904,558	\$3,141,295	\$27,151,396	\$2,682,023	\$8,051	\$1,104	\$7,405,445	\$0	\$52,399
REVENUES	\$1,907,398	\$1,166,400	\$1,108,847	\$15,026	\$1,000,000	\$1,600,000	\$2,933,421	\$0	\$127,801	\$3,982,442	\$2,900
EXPENDITURES	\$2,006,336	\$1,616,415	\$1,053,602	\$0	\$25,604,023	\$2,768,550	\$0	\$30,000	\$0	\$3,982,442	\$40,860
Excess (Deficiency) of Revenue over Expenditures	(\$98,939)	(\$450,015)	\$55,245	\$15,026	(\$24,604,023)	(\$1,168,550)	\$2,933,421	(\$30,000)	\$127,801	\$0	(\$37,960)
Transfer In/Out	\$0	\$450,000	\$0	(\$550,000)	\$0	\$0	(\$2,933,421)	\$2,933,421	(\$3,997,170)	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Increase/(Decrease) In Fund Balance	(\$98,939)	(\$15)	\$55,245	(\$534,974)	(\$24,604,023)	(\$1,168,550)	\$0	\$2,903,421	(\$3,869,369)	\$0	(\$37,960)
Ending Fund Balance	\$696,655	\$617,039	\$959,803	\$2,606,321	\$2,547,373	\$1,513,473	\$8,051	\$2,904,525	\$3,536,076	\$0	\$14,439

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	201,696.00	222,143.00	0.00	222,143.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,104,378.00	1,247,462.00	(36,893.00)	1,247,462.00	0.00	0.0%
4) Other Local Revenue		8600-8799	413,604.65	437,792.65	31,657.70	437,792.65	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			1,719,680.65	1,907,397.65	(5,235.30)	1,907,397.65		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	708,936.00	712,727.00	189,713.06	712,727.00	0.00	0.0%
2) Classified Salaries		2000-2999	353,970.00	353,179.00	125,583.90	353,179.00	0.00	0.0%
3) Employee Benefits		3000-3999	431,666.65	457,932.15	121,691.96	457,932.15	0.00	0.0%
4) Books and Supplies		4000-4999	128,784.00	193,499.22	9,433.58	193,499.22	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	159,621.00	234,699.01	69,491.82	234,699.01	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	48,000.00	54,300.00	0.00	54,300.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			1,830,977.65	2,006,336.38	515,914.32	2,006,336.38		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(111,297.00)	(98,938.73)	(521,149.62)	(98,938.73)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			(300,000.00)	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			(411,297.00)	(98,938.73)	(521,149.62)	(98,938.73)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	638,981.13	795,593.57		795,593.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			638,981.13	795,593.57		795,593.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,981.13	795,593.57		795,593.57		
2) Ending Balance, June 30 (E + F1e)			227,684.13	696,654.84		696,654.84		
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	287,684.13	696,654.84		696,654.84		
Reserved for Adult Education	0000	9780	287,684.13					
Reserved for Adult Education	0000	9780		696,654.84				
Reserved for Adult Ed	0000	9780				696,654.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(60,000.00)	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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	19,633.00	24,572.00	0.00	24,572.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	182,065.00	197,571.00	0.00	197,571.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			201,698.00	222,143.00	0.00	222,143.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,016,841.00	1,130,988.00	0.00	1,130,988.00	0.00	0.0%
All Other State Revenue	All Other	8590	87,537.00	116,474.00	(36,893.00)	116,474.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,104,378.00	1,247,462.00	(36,893.00)	1,247,462.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,600.00	3,600.00	675.44	3,600.00	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								
Adult Education Fees		8671	105,000.00	105,000.00	21,376.01	105,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	299,004.65	323,192.65	8,280.00	323,192.65	0.00	0.0%
Tuition		8710	6,000.00	6,000.00	1,346.25	6,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			413,604.65	437,792.65	31,657.70	437,792.65	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,719,680.65	1,907,397.65	(5,235.30)	1,907,397.65		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	535,758.00	534,604.00	117,555.46	534,604.00	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	173,178.00	178,123.00	72,157.60	178,123.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>708,936.00</b>	<b>712,727.00</b>	<b>189,713.06</b>	<b>712,727.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	111,821.00	105,283.00	29,452.36	105,283.00	0.00	0.0%
Classified Support Salaries		2200	66,410.00	66,720.00	27,175.00	66,720.00	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	140,706.00	144,443.00	54,394.04	144,443.00	0.00	0.0%
Other Classified Salaries		2900	35,033.00	36,733.00	14,562.50	36,733.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>353,970.00</b>	<b>353,179.00</b>	<b>125,583.90</b>	<b>353,179.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	161,563.00	172,956.00	25,852.22	172,956.00	0.00	0.0%
PERS		3201-3202	69,847.00	77,090.00	25,572.20	77,090.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	38,976.65	41,132.65	13,954.69	41,132.65	0.00	0.0%
Health and Welfare Benefits		3401-3402	137,959.00	143,403.50	49,484.32	143,403.50	0.00	0.0%
Unemployment Insurance		3501-3502	524.00	549.00	156.15	549.00	0.00	0.0%
Workers' Compensation		3601-3602	22,797.00	22,801.00	6,672.36	22,801.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>431,666.65</b>	<b>457,932.15</b>	<b>121,691.96</b>	<b>457,932.15</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	25,300.00	25,300.00	2,400.99	25,300.00	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	85,484.00	100,595.49	5,729.43	100,595.49	0.00	0.0%
Noncapitalized Equipment		4400	18,000.00	67,603.73	1,303.16	67,603.73	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>128,784.00</b>	<b>193,499.22</b>	<b>9,433.58</b>	<b>193,499.22</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,781.00	6,000.00	0.00	6,000.00	0.00	0.0%
Dues and Memberships		5300	400.00	3,350.00	0.00	3,350.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	46,000.00	52,900.00	19,010.57	52,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	3,500.00	3,500.00	973.36	3,500.00	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	5,640.00	5,640.00	5,640.00	5,640.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	76,000.00	141,009.01	38,977.65	141,009.01	0.00	0.0%
Communications		5900	16,300.00	22,300.00	4,890.24	22,300.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>159,621.00</b>	<b>234,699.01</b>	<b>69,491.82</b>	<b>234,699.01</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	48,000.00	54,300.00	0.00	54,300.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>48,000.00</b>	<b>54,300.00</b>	<b>0.00</b>	<b>54,300.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,830,977.65</b>	<b>2,006,336.38</b>	<b>515,914.32</b>	<b>2,006,336.38</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			300,000.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(300,000.00)	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	775,000.00	535,000.00	0.00	535,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	57,000.00	57,000.00	0.00	57,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	574,400.00	574,400.00	(269.88)	574,400.00	0.00	0.0%
5) TOTAL REVENUES			1,406,400.00	1,166,400.00	(269.88)	1,166,400.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	621,133.00	600,449.00	229,175.94	600,449.00	0.00	0.0%
3) Employee Benefits		3000-3999	280,870.00	280,970.00	114,642.81	280,970.00	0.00	0.0%
4) Books and Supplies		4000-4999	570,000.00	570,000.00	48,266.32	570,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	66,450.00	66,450.00	26,786.73	66,450.00	0.00	0.0%
6) Capital Outlay		6000-6999	58,546.00	58,546.00	0.00	58,546.00	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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,636,999.00	1,616,415.00	418,871.80	1,616,415.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(230,599.00)	(450,015.00)	(419,141.68)	(450,015.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	450,000.00	450,000.00	450,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	450,000.00	450,000.00	450,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			(230,599.00)	(15.00)	30,858.32	(15.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	775,173.52	617,053.96		617,053.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			775,173.52	617,053.96		617,053.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			775,173.52	617,053.96		617,053.96		
2) Ending Balance, June 30 (E + F1e)			544,574.52	617,038.96		617,038.96		
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	544,574.52	617,038.96		617,038.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	775,000.00	535,000.00	0.00	535,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			775,000.00	535,000.00	0.00	535,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	57,000.00	57,000.00	0.00	57,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			57,000.00	57,000.00	0.00	57,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	573,493.00	573,493.00	(966.30)	573,493.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	907.00	907.00	866.42	907.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			574,400.00	574,400.00	(269.88)	574,400.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,406,400.00	1,166,400.00	(269.88)	1,166,400.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	400,682.00	379,998.00	138,292.24	379,998.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	220,451.00	220,451.00	90,883.70	220,451.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			621,133.00	600,449.00	229,175.94	600,449.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	86,875.00	86,875.00	35,680.55	86,875.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	45,348.00	45,448.00	17,450.99	45,448.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	125,371.00	125,371.00	52,234.85	125,371.00	0.00	0.0%
Unemployment Insurance		3501-3502	298.00	298.00	113.99	298.00	0.00	0.0%
Workers' Compensation		3601-3602	12,628.00	12,628.00	4,849.83	12,628.00	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	10,350.00	10,350.00	4,312.60	10,350.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			280,870.00	280,970.00	114,642.81	280,970.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,000.00	9,000.00	200.26	9,000.00	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Food		4700	555,000.00	555,000.00	48,086.06	555,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			570,000.00	570,000.00	48,286.32	570,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,300.00	12,300.00	2,015.87	12,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	32.48	9,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,500.00	43,500.00	24,738.28	43,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>66,450.00</b>	<b>66,450.00</b>	<b>26,786.73</b>	<b>66,450.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	58,546.00	58,546.00	0.00	58,546.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>58,546.00</b>	<b>58,546.00</b>	<b>0.00</b>	<b>58,546.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,636,999.00</b>	<b>1,616,415.00</b>	<b>418,871.80</b>	<b>1,616,415.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	450,000.00	450,000.00	450,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	450,000.00	450,000.00	450,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	450,000.00	450,000.00	450,000.00		

2020-21 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

07 61721 0000000  
Form 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,108,847.00	1,108,847.00	0.00	1,108,847.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	71.30	0.00	0.00	0.0%
5) TOTAL REVENUES			1,108,847.00	1,108,847.00	71.30	1,108,847.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	473,601.92	473,601.92	57,741.73	473,601.92	0.00	0.0%
6) Capital Outlay		6000-6999	430,000.00	580,000.00	27,964.43	580,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			903,601.92	1,053,601.92	85,706.16	1,053,601.92		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			205,245.08	55,245.08	(85,634.86)	55,245.08		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	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			(500,000.00)	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			(294,754.92)	55,245.08	(85,634.86)	55,245.08		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	457,579.64	904,558.28		904,558.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,579.64	904,558.28		904,558.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,579.64	904,558.28		904,558.28		
2) Ending Balance, June 30 (E + F1e)			162,824.72	959,803.36		959,803.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	162,824.72	959,803.36		959,803.36		
Reserved for Deferred Maintenance	0000	9780	162,824.72					
Reserved for Deferred Maintenance	0000	9780		959,803.36				
Reserved for Deferred Maintenance	0000	9780				959,803.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,108,847.00	1,108,847.00	0.00	1,108,847.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			1,108,847.00	1,108,847.00	0.00	1,108,847.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	71.30	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	71.30	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,108,847.00	1,108,847.00	71.30	1,108,847.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	473,601.92	473,601.92	57,741.73	473,601.92	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			473,601.92	473,601.92	57,741.73	473,601.92	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	395,000.00	395,000.00	19,621.50	395,000.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	35,000.00	135,000.00	8,342.93	135,000.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			430,000.00	580,000.00	27,964.43	580,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			903,601.92	1,053,601.92	85,706.16	1,053,601.92		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	500,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(500,000.00)	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,026.28	15,026.28	5,599.64	15,026.28	0.00	0.0%
5) TOTAL REVENUES			15,026.28	15,026.28	5,599.64	15,026.28		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,026.28	15,026.28	5,599.64	15,026.28		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	550,000.00	0.00	550,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,000,000.00)	(550,000.00)	0.00	(550,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(984,973.72)	(534,973.72)	5,599.64	(534,973.72)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,035,096.55	3,141,295.12		3,141,295.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,035,096.55	3,141,295.12		3,141,295.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,035,096.55	3,141,295.12		3,141,295.12		
2) Ending Balance, June 30 (E + F1e)			2,050,122.83	2,606,321.40		2,606,321.40		
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	2,050,122.83	2,606,321.40		2,606,321.40		
Reserved for Technology	0000	9780	2,050,122.83					
Reserved for Technology	0000	9780		2,606,321.40				
Reserved for Technology	0000	9780				2,606,321.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,026.28	15,026.28	5,599.64	15,026.28	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,026.28	15,026.28	5,599.64	15,026.28	0.00	0.0%
<b>TOTAL, REVENUES</b>			15,026.28	15,026.28	5,599.64	15,026.28		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	1,000,000.00	550,000.00	0.00	550,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,000,000.00	550,000.00	0.00	550,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(1,000,000.00)	(550,000.00)	0.00	(550,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,000,000.00	39,520.78	1,000,000.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>39,520.78</b>	<b>1,000,000.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,900.00	23,500.00	22,263.49	23,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	573,000.00	1,153,278.00	243,194.17	1,153,278.00	0.00	0.0%
6) Capital Outlay		6000-6999	23,981,278.00	24,427,245.00	6,638,967.12	24,427,245.00	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%
<b>9) TOTAL EXPENDITURES</b>			<b>24,561,178.00</b>	<b>25,604,023.00</b>	<b>6,904,424.78</b>	<b>25,604,023.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(23,561,178.00)	(24,604,023.00)	(6,664,904.00)	(24,604,023.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	62,000,000.00	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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>62,000,000.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(23,561,178.00)	(24,604,023.00)	55,135,096.00	(24,604,023.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,270,385.58	27,151,395.59		27,151,395.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,270,385.58	27,151,395.59		27,151,395.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,270,385.58	27,151,395.59		27,151,395.59		
2) Ending Balance, June 30 (E + F1e)			26,709,207.58	2,547,372.59		2,547,372.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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	26,709,207.58	2,547,372.59		2,547,372.59		
Reserved for Measure U Projects	0000	9780	26,709,207.58					
Reserved for Measure U Projects	0000	9780		2,547,372.59				
Reserved for Measure U Projects	0000	9780				2,547,372.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000,000.00	1,000,000.00	39,520.78	1,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000,000.00	1,000,000.00	39,520.78	1,000,000.00	0.00	0.0%
<b>TOTAL REVENUES</b>			1,000,000.00	1,000,000.00	39,520.78	1,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	400.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	6,500.00	23,500.00	22,263.49	23,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,900.00	23,500.00	22,263.49	23,500.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	3,778.00	3,746.06	3,778.00	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	500.00	139.58	500.00	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	573,000.00	1,149,000.00	239,308.53	1,149,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			573,000.00	1,153,278.00	243,194.17	1,153,278.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	104,000.00	149,000.00	37,781.40	149,000.00	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	23,827,278.00	24,228,245.00	6,601,185.72	24,228,245.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>23,981,278.00</b>	<b>24,427,245.00</b>	<b>6,638,967.12</b>	<b>24,427,245.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>24,561,178.00</b>	<b>25,604,023.00</b>	<b>6,904,424.78</b>	<b>25,604,023.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	62,000,000.00	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	62,000,000.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	62,000,000.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,600,000.00	1,600,000.00	1,423,501.41	1,600,000.00	0.00	0.0%
5) TOTAL REVENUES			1,600,000.00	1,600,000.00	1,423,501.41	1,600,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	246,089.00	195,000.00	0.00	195,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	703,007.00	704,707.00	224,257.92	704,707.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,131,997.00	1,441,997.00	390,715.58	1,441,997.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	415,346.00	426,846.00	185,172.92	426,846.00	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			2,498,439.00	2,768,550.00	800,146.40	2,768,550.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(898,439.00)	(1,168,550.00)	623,355.01	(1,168,550.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(898,439.00)	(1,168,550.00)	623,355.01	(1,168,550.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,373,800.76	2,682,022.68		2,682,022.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,373,800.76	2,682,022.68		2,682,022.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,373,800.76	2,682,022.68		2,682,022.68		
2) Ending Balance, June 30 (E + F1e)			3,475,361.76	1,513,472.68		1,513,472.68		
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	1,513,472.68		1,513,472.68		
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	4,373,800.76	0.00		0.00		
Reserved for Capital Facilities	0000	9780	4,373,800.76					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(898,439.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3,606.72	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								
Mitigation/Developer Fees		8681	1,800,000.00	1,600,000.00	1,419,894.69	1,600,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,800,000.00</b>	<b>1,600,000.00</b>	<b>1,423,501.41</b>	<b>1,600,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,800,000.00</b>	<b>1,600,000.00</b>	<b>1,423,501.41</b>	<b>1,600,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	53,089.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	195,000.00	195,000.00	0.00	195,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			248,089.00	195,000.00	0.00	195,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,150.00	1,150.00	0.00	1,150.00	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	287,028.00	288,728.00	229,728.00	288,728.00	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	414,829.00	414,829.00	(5,470.08)	414,829.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			703,007.00	704,707.00	224,257.92	704,707.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,131,997.00	1,431,997.00	384,972.38	1,431,997.00	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	10,000.00	5,743.18	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,131,997.00	1,441,997.00	390,715.56	1,441,997.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	91,985.00	91,985.00	19,617.90	91,985.00	0.00	0.0%
Other Debt Service - Principal		7439	323,361.00	334,861.00	165,555.02	334,861.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			415,346.00	426,846.00	185,172.92	426,846.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,498,439.00	2,768,550.00	800,146.40	2,768,550.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,933,421.00	2,933,421.00	2,933,421.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,093.76	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	2,933,421.00	2,934,514.76	2,933,421.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	2,933,421.00	2,934,514.76	2,933,421.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,933,421.00	2,933,421.00	2,933,421.00	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	(2,933,421.00)	(2,933,421.00)	(2,933,421.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1,093.76	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,912.50	8,051.13		8,051.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,912.50	8,051.13		8,051.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,912.50	8,051.13		8,051.13		
2) Ending Balance, June 30 (E + F1e)			7,912.50	8,051.13		8,051.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,912.50	8,051.13		8,051.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	2,933,421.00	2,933,421.00	2,933,421.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	2,933,421.00	2,933,421.00	2,933,421.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,093.76	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	1,093.76	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	2,933,421.00	2,934,514.76	2,933,421.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,933,421.00	2,933,421.00	2,933,421.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,933,421.00	2,933,421.00	2,933,421.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(2,933,421.00)	(2,933,421.00)	(2,933,421.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	30,000.00	29,334.21	30,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	30,000.00	29,334.21	30,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(30,000.00)	(29,334.21)	(30,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	2,933,421.00	2,933,421.00	2,933,421.00	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	2,933,421.00	2,933,421.00	2,933,421.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	2,903,421.00	2,904,086.79	2,903,421.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,104.24	1,104.24		1,104.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104.24	1,104.24		1,104.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104.24	1,104.24		1,104.24		
2) Ending Balance, June 30 (E + F1e)			1,104.24	2,904,525.24		2,904,525.24		
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	1,104.24	2,904,525.24		2,904,525.24		
Reserved for Capital Outlay Projects	0000	9780	1,104.24					
Reserved for Capital Outlay Projects	0000	9780		2,904,525.24				
Reserved for Capital Outlay Projects	0000	9780				2,904,525.24		
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  
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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	30,000.00	29,334.21	30,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	30,000.00	29,334.21	30,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	30,000.00	29,334.21	30,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,933,421.00	2,933,421.00	2,933,421.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	2,933,421.00	2,933,421.00	2,933,421.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	2,933,421.00	2,933,421.00	2,933,421.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	225.71	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,800.76	127,800.76	227,246.47	127,800.76	0.00	0.0%
5) TOTAL, REVENUES			127,800.76	127,800.76	227,472.18	127,800.76		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	7,207,483.00	7,207,481.25	7,207,483.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	7,207,483.00	7,207,481.25	7,207,483.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			127,800.76	(7,079,682.24)	(6,980,009.07)	(7,079,682.24)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	3,210,312.77	3,270,312.77	3,210,312.77	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	3,210,312.77	3,270,312.77	3,210,312.77		

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

07 61721 0000000  
Form 511

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			127,800.76	(3,869,369.47)	(3,709,696.30)	(3,869,369.47)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,821,251.60	7,405,445.13		7,405,445.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,821,251.60	7,405,445.13		7,405,445.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,821,251.60	7,405,445.13		7,405,445.13		
2) Ending Balance, June 30 (E + F1e)			7,949,052.36	3,536,075.66		3,536,075.66		
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	7,949,052.36	3,536,075.66		3,536,075.66		
Reserved for Bond Interest and Redemption	0000	9780	7,949,052.36					
Reserved for Bond Interest and Redemption	0000	9780		3,536,075.66				
Reserved for Bond Interest and Redemption	0000	9780				3,536,075.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	225.71	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	225.71	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	148,989.90	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	1,279.29	0.00	0.00	0.0%
Supplemental Taxes		8614	127,800.76	127,800.76	73,777.84	127,800.76	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3,219.44	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			127,800.76	127,800.76	227,246.47	127,800.76	0.00	0.0%
<b>TOTAL, REVENUES</b>			127,800.76	127,800.76	227,472.18	127,800.76		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	5,400,001.00	5,400,000.00	5,400,001.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	1,807,482.00	1,807,481.25	1,807,482.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	7,207,483.00	7,207,481.25	7,207,483.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	7,207,483.00	7,207,481.25	7,207,483.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	3,210,312.77	3,270,312.77	3,210,312.77	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	3,210,312.77	3,270,312.77	3,210,312.77	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	3,210,312.77	3,270,312.77	3,210,312.77		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,982,441.88	3,982,441.88	968,794.60	3,982,441.88	0.00	0.0%
5) TOTAL REVENUES			3,982,441.88	3,982,441.88	968,794.60	3,982,441.88		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,771,324.00	1,757,827.28	860,463.20	1,757,827.28	0.00	0.0%
3) Employee Benefits		3000-3999	917,074.00	920,762.72	406,347.16	920,762.72	0.00	0.0%
4) Books and Supplies		4000-4999	803,326.88	803,426.88	83,650.78	803,426.88	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	360,584.00	370,292.00	212,526.03	370,292.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,852,308.88	3,852,308.88	1,362,987.17	3,852,308.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			130,133.00	130,133.00	(394,192.57)	130,133.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			130,133.00	130,133.00	(394,192.57)	130,133.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(0.73)	2,842,390.08		2,842,390.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.73)	2,842,390.08		2,842,390.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(0.73)	2,842,390.08		2,842,390.08		
2) Ending Net Position, June 30 (E + F1e)			130,132.27	2,972,523.08		2,972,523.08		
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	130,132.27	2,972,523.08		2,972,523.08		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
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	(848.97)	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%
<b>Fees and Contracts</b>								
All Other Fees and Contracts		8689	170,150.00	170,150.00	0.00	170,150.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	3,812,291.88	3,812,291.88	969,643.57	3,812,291.88	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,982,441.88	3,982,441.88	968,794.60	3,982,441.88	0.00	0.0%
<b>TOTAL REVENUES</b>			3,982,441.88	3,982,441.88	968,794.60	3,982,441.88		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,356,967.00	1,343,470.28	502,479.52	1,343,470.28	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	207,320.00	207,320.00	75,237.05	207,320.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	207,037.00	207,037.00	82,746.63	207,037.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,771,324.00	1,757,827.28	660,463.20	1,757,827.28	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	333,275.00	336,395.00	142,787.60	336,395.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	122,586.00	125,086.00	50,195.08	125,086.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	360,507.00	362,407.00	148,637.24	362,407.00	0.00	0.0%
Unemployment Insurance		3501-3502	802.00	817.00	328.18	817.00	0.00	0.0%
Workers' Compensation		3601-3602	73,354.00	75,857.00	55,348.76	75,857.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,800.00	400.00	800.00	400.00	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	21,750.00	19,800.72	8,250.30	19,800.72	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			917,074.00	920,762.72	406,347.16	920,762.72	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	472,400.00	472,500.00	65,008.23	472,500.00	0.00	0.0%
Noncapitalized Equipment		4400	330,926.88	330,926.88	18,642.55	330,926.88	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			803,326.88	803,426.88	83,650.78	803,426.88	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,900.00	3,590.00	0.00	3,590.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	193,417.00	201,845.00	201,700.00	201,845.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,910.00	15,600.00	4,124.19	15,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,896.00	3,896.00	28.68	3,896.00	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	(21,435.00)	(21,535.00)	(7,821.11)	(21,535.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	157,396.00	157,396.00	12,354.41	157,396.00	0.00	0.0%
Communications		5900	9,500.00	9,500.00	2,139.86	9,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			360,584.00	370,292.00	212,526.03	370,292.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			3,852,308.88	3,852,308.88	1,362,987.17	3,852,308.88		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,900.00	2,972.76	2,900.00	0.00	0.0%
5) TOTAL REVENUES			0.00	2,900.00	2,972.76	2,900.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	40,860.00	5,300.00	40,860.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	40,860.00	5,300.00	40,860.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	(37,960.00)	(2,327.24)	(37,960.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	(37,960.00)	(2,327.24)	(37,960.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	63,382.66	52,398.85		52,398.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,382.66	52,398.85		52,398.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63,382.66	52,398.85		52,398.85		
2) Ending Net Position, June 30 (E + F1e)			63,382.66	14,438.85		14,438.85		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	63,382.66	14,438.85		14,438.85		
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)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	72.76	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	2,900.00	2,900.00	2,900.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	2,900.00	2,972.76	2,900.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	2,900.00	2,972.76	2,900.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	40,860.00	5,300.00	40,860.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	40,860.00	5,300.00	40,860.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	40,860.00	5,300.00	40,860.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,900.00	2,972.76	2,900.00	0.00	0.0%
5) TOTAL REVENUES			0.00	2,900.00	2,972.76	2,900.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	40,860.00	5,300.00	40,860.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	40,860.00	5,300.00	40,860.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	(37,960.00)	(2,327.24)	(37,960.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(37,960.00)	(2,327.24)	(37,960.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	63,382.66	52,398.85		52,398.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,382.66	52,398.85		52,398.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63,382.66	52,398.85		52,398.85		
2) Ending Net Position, June 30 (E + F1e)			63,382.66	14,438.85		14,438.85		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	63,382.66	14,438.85		14,438.85		
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)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	72.76	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	2,900.00	2,900.00	2,900.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	2,900.00	2,972.76	2,900.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	2,900.00	2,972.76	2,900.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	40,860.00	5,300.00	40,860.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	40,860.00	5,300.00	40,860.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	40,860.00	5,300.00	40,860.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

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First Interim  
2020-21 Projected Totals  
Technical Review Checks

Liberty Union High

Contra Costa 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

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form CASH

Explanation: The CASH form does not balance to revenue budget due to the anticipated cash deferrals.

Checks Completed.

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First Interim  
2020-21 Projected Totals  
Technical Review Checks

Liberty Union High

Contra Costa County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	



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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

EFB-POSITIVE - (W) - 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 exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form CASH

Explanation: The CASH form does not balance to revenue budget due to the anticipated cash deferrals.

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.

SACS2020ALL Financial Reporting Software - 2020.2.0  
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07-61721-0000000

First Interim  
2020-21 Actuals to Date  
Technical Review Checks

Liberty Union High

Contra Costa 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

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0  
12/8/2020 1:23:50 PM

07-61721-0000000

First Interim  
2020-21 Projected Totals  
Technical Review Checks

Liberty Union High

Contra Costa 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

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form CASH

Explanation: The CASH form does not balance to revenue budget due to the anticipated cash deferrals.

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0  
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07-61721-0000000

First Interim  
2020-21 Original Budget  
Technical Review Checks

Liberty Union High

Contra Costa 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

### GENERAL LEDGER CHECKS

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) is greater than zero in the following resources by fund. Positive balances, in funds other than the general fund and funds 61 through 95, must be reported as restricted, committed, or assigned. EXCEPTION

FUND	RESOURCE	AMOUNT
11	0000	287,684.13
14	0000	162,824.72
17	0000	2,050,122.83
21	0000	26,709,207.58
25	0000	4,373,800.76
40	0000	1,104.24
51	0000	7,949,052.36

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790) is greater than zero in the following resources by fund. Positive balances in funds 61 through 95, in restricted resources, must be reported in Net Investment in Capital Assets (Object 9796) and/or Restricted Net Position (Object 9797). EXCEPTION

FUND	RESOURCE	AMOUNT
73	9010	63,382.66

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

FUND	RESOURCE	NEG. EFB
11	6391	-60,000.00
Explanation: This is balanced in the operating budget.		
Total of negative resource balances for Fund 11		-60,000.00
25	9010	-898,439.00
Explanation: This is balanced in the Operating budget.		

Total of negative resource balances for Fund 25 -898,439.00

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

FUND	RESOURCE	OBJECT	VALUE
11	6391	9790	-60,000.00
Explanation: This is balance in the operating budget			

25	9010	9790	-898,439.00
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## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0  
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07-61721-0000000

First Interim  
2020-21 Original Budget  
Technical Review Checks

Liberty Union High

Contra Costa 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

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	NEG. EFB
11	6391	-60,000.00
Explanation: This is balanced in the operating budget.		
Total of negative resource balances for Fund 11		-60,000.00
25	9010	-898,439.00
Explanation: This is balanced in the Operating budget.		
Total of negative resource balances for Fund 25		-898,439.00

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

FUND	RESOURCE	OBJECT	VALUE
11	6391	9790	-60,000.00
Explanation: This is balance in the operating budget			
25	9010	9790	-898,439.00

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.