

Liberty Union High School District

Second Interim Financial Report 2020-2021



Board Meeting March 10, 2021

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



March 10, 2021
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 SECOND 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 January 31, 2021
- Included in the Projected column is budget adjustments for fiscal period ending February 28, 2021

2020-21 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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SECOND INTERIM 2020-21 ASSUMPTIONS

- Based on School Services dashboard and County Office of Education (COE) recommendations
- Period ending January 31, 2021 with projections ending February 28, 2021
- Due to COE by March 15, 2021
- Approval of budget adjustments for period of July 1, 2020 – February 28, 2021
- October CALPADS Enrollment 8,222* (decrease of 82 from 19-20)
- ADA guaranteed from prior year of **7912.82** flat from 2019-20 P-2
 - **2021-22 ADA** - 7,904.09 (hold harmless prior year less COE)
 - **2022-23 ADA** - 7,896.20 (hold harmless prior year less COE)
 - 2024-25 ADA – will see a sharp decline based on enrollment decline
- No adjustment made to CTEIG revenue for 2020-21
- NO change to 2020-21 COLA @ 0.00%
 - 2021-22 COLA from 0.00% to 1.28%
 - 2022-23 COLA from 0.00% to 1.61%
- Positive Certification

* (does not include COE)

2020-21 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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Additional Second Interim information 2020-21

- ESSER I and Learning Loss funds
 - offset 3 Professional Development days from Unrestricted dollars
- Estimated Savings in current budget for expenditures due to Distance Learning
 - Sub costs \$317
 - Overtime/Extra Time \$88K
 - Classified Positions not filled \$434K
- Budget \$250K for OPEB Trust contribution in current year and MYP
- Contribution to Fund 17 for technology in the MYP
- Expecting additional one time funding
 - ESSER II \$1.6M funds
 - In Person Instruction Grants \$2.653M
 - Expanded Learning Opportunities Grants \$5.732M
 - Technology server upgrades
 - HVAC upgrades

2020-21 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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LCFF/LCAP BASE (CORE) VS SUPPLEMENTAL

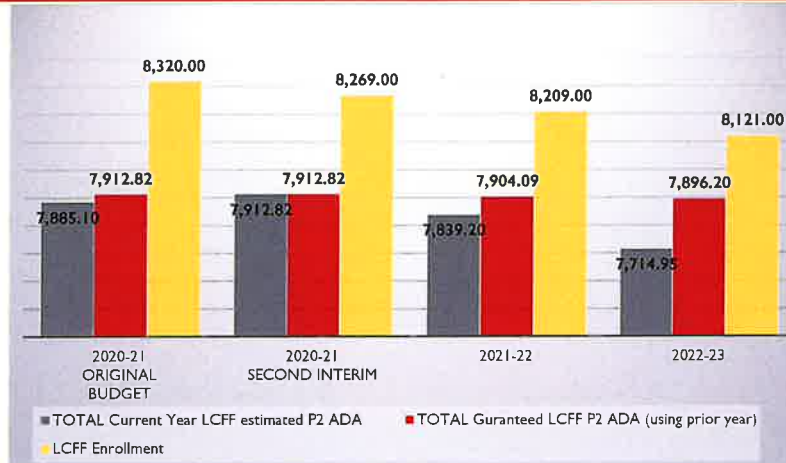
- Base (Core) Grant
 - Generated by all students and can be spent to benefit all students
- Supplemental Grant
 - Generated by unduplicated number of English Learners, students from poverty, Homeless and students in foster care
 - Intended to provide additional resources primarily for the benefit of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

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	8,304	8,222	8,162	8,074
COE Enrollment	47	47	47	47
Total Enrollment	8,351	8,269	8,209	8,121
Unduplicated Pupil Count	2,688	2,234	2,400	2,400
COE Unduplicated Pupil Count	20	20	20	20
Total Unduplicated Pupil Count	2,708	2,254	2,420	2,420
Rolling %, Supplemental Grant	31.57%	30.06%	29.73%	29.84%

2020-21 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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ENROLLMENT VS ADA Estimates vs Guaranteed



2020-21 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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2020-21 Second Interim General Fund Revenue & Expenditures

Revenue	2020-21 Original Budget	2020-21 Second Interim	Difference	%	Note #
Local Control Funding Revenue includes EPA	\$75,502,129	\$81,662,176	\$6,160,047	7.54%	1
Federal Revenues	3,190,871	7,628,231	\$4,437,360	58.17%	1
Other State Revenues	9,394,304	8,434,372	(\$959,932)	-11.38%	1
Other Local Revenues	4,453,400	4,162,788	(\$290,634)	-6.98%	1
TOTAL REVENUES	\$92,540,704	\$101,887,645	\$9,346,841	9.17%	
EXPENDITURES					
Certificated Salaries	\$40,273,926	\$40,528,525	\$254,599	0.63%	2
Classified Salaries	11,364,914	10,832,736	(\$532,178)	-4.91%	2
Employee Benefits	24,269,252	24,369,310	\$100,057	0.41%	2
Books and Supplies	2,796,544	5,658,297	\$2,861,753	50.58%	2
Services & Other Operating Expenses	12,983,593	13,470,709	\$487,116	3.62%	2
Capital Outlay	100,345	155,807	\$55,462	35.60%	2
Other Outgo	3,639,085	4,139,085	\$500,000	12.08%	2
Direct Support/Indirect Costs	(68,000)	(94,300)	(\$26,300)	0	2
TOTAL EXPENDITURES	\$96,339,659	\$99,060,168	\$3,720,509	3.76%	
Net increase (decrease) In Fund Balance	(\$2,798,955)	\$2,827,377	\$5,626,332		
OTHER FINANCING SOURCES/USES					
Transfers In	\$ 1,800,000	\$ 250,000	(\$1,550,000)		
Transfers Out	\$ -	\$ (450,000)	(\$450,000)		
TOTAL OTHER FINANCING SOURCES	\$ 1,800,000	\$ (200,000)	\$ (2,000,000)		3
	(\$998,955)	\$2,627,377	\$3,626,332		4
FUND BALANCE RESERVES					
Beginning Balance, July 1	\$12,237,891	\$15,001,707	\$2,763,816		
Audit/Restatement Adjustments	\$ -	\$ -	\$ -		
Ending Balance, June 30	\$11,238,935	\$17,629,084	\$6,390,148		

2020-21 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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Notes to changes in Revenue

Revenue Changes

(Note 1)

- LCFF
 - Increases: State funded COLA and removed deficit factor of 7.92% +\$6.2M
- Federal Revenue
 - Increases: CARES Act & ESSER +\$4.4M
- State Revenue -
 - Increases: STRS on Behalf & CTEIG +\$550K
 - Decreases: CARES Act moved to federal (\$1.5M)
- Local
 - Decreases - Sped & Rental (\$290K)

**Total Net Revenue Increase
~ \$9.3M**

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Notes to changes in Expenditures

Expenditure Changes

(Note 2&3)

- **Certificated Salaries** -- net change +\$255K
 - Increases: + 3.0 Staffing, Instructional Coaches, Teach Care,
 - Decreases: Sub costs and extra hourly
- **Classified Salaries** -- net change (\$532K)
 - Increases: +2% salary increase
 - Decreases: Unfilled positions, Sub, Over time, Extra Hours
- **Employee Benefits**- net change +\$100K
 - Increases: STRS for increase staff, STRS on Behalf, OPEB trust contribution
 - Decreases: Health benefit changes
- **Supplies and Outside Services** -- net change +\$3.34M
 - Increases: CCC Elections, BTSA, ESSER and Learning Loss, Insurance & Utilities
 - Decreases: SPED contracts
- **Capital Equip & Other Outgoing** -- net change +\$555K
 - Increases: SPED classroom \$55K, Re-class Tech loan payment from Measure U \$500K

**Total Net Expenditure Increase
~ \$4.0M**

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Notes to changes in Revenue and Expenditures

Change in Fund
Balance
(Note 4)

• Summary of Changes

- Revenue + \$9,346,847
- Expenditures + \$4,020,509
- Transfers to/fm Fund 11,13,14&17 **(\$2.0M)**

Net Increase Fund Balance
(revenue & expense & transfers)

+\$3,626,332

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General Fund Unrestricted and Restricted

REVENUES	Unrestricted	Restricted	TOTAL
Local Control Funding			
Revenue Includes EPA	\$79,525,776	\$2,136,400	\$81,662,176
Federal Revenues	0	\$7,628,231	\$7,628,231
Other State Revenues	1,497,418	6,936,954	\$8,434,372
Other Local Revenues	484,346	3,678,420	\$4,162,766
TOTAL REVENUES	\$81,507,540	\$20,380,005	\$101,887,545
EXPENDITURES			
Certificated Salaries	\$32,014,026	\$8,514,499	\$40,528,525
Classified Salaries	6,914,189	3,918,547	\$10,832,736
Employee Benefits	15,205,067	9,164,243	\$24,369,310
Books and Supplies	1,359,017	4,299,280	\$5,658,297
Services & Other	7,698,313	5,772,396	\$13,470,709
Operating Expenses	50,845	104,962	\$155,807
Capital Outlay	1,409,085	2,730,000	\$4,139,085
Other Outgo	(185,486)	91,186	(\$94,300)
Direct Support/Indirect Costs			
TOTAL EXPENDITURES	\$64,465,056	\$34,595,112	\$99,060,168
Balance	\$17,042,484	(\$14,215,107)	\$2,827,377
OTHER FINANCING SOURCES/USES			
Transfers In	250,000	0	\$ 250,000
Transfers Out-LLM to Fd 13	0	450,000	\$ 450,000
Contributions to/From Restricted	\$ (16,124,354)	\$ 16,124,354	\$ -
TOTAL OTHER FINANCING SOURCE:	\$ (15,874,354)	\$ 15,674,354	\$ (200,000)
NET INCREASE/DECREASE			
FUND BALANCE	\$1,168,130	\$1,459,247	\$2,627,377
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$8,449,769	\$6,551,938	15,001,707
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	\$9,617,899	\$8,011,185	\$17,629,084

2020-21 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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COMPONENTS OF ENDING FUND BALANCE 2020-21 SECOND INTERIM

Locally Restricted Programs	Resource	Second Interim	% of Exp
Revolving	0000	\$ 10,000	
Locally Restricted -Site	0012/0017	\$ 300,000	
Supplemental	0787	\$ 500,000	
Total		\$ 810,000	0.82%
Legally Restricted Programs			
Restricted Lottery	6300	\$ 142,721	
Learning Loss - Gov Emergency Relief	3215	\$ 499,413	
Sped federal dollars	3310	\$ 279,000	
Sped STATE SELPA dollars		\$ 900,643	
Learning Loss - CARES Act State GF	7420	\$ 211,407	
CCCSIG Safety	9011	\$ 60,135	
Risk Management Safety	9012	\$ 68,041	
MAA Reimbursement	9014	\$ 260,522	
Microsoft Voucher Reimb	9016	\$ 44,611	
Mental Health	9018	\$ 547,303	
Vernon Noble Library Donation	9020	\$ 40,785	
Redevelopment	9198	\$ 4,956,603	
Total		\$ 8,011,184	8.10%
Required Reserve & Undesignated			
Economic Uncertainty & Board EUC	0000	\$ 4,953,008	5.01%
Other Undesignated	0000	\$ 3,854,890	3.90%
Total		\$ 8,807,898	
Ending Balance June 30, 2021		\$ 17,629,082	17.83%
		\$17,629,084	

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Multi-Year Projection Assumptions 2020-21 Second Interim	2020-21 Original Budget	2020-21 Second Interim	2021-22	2022-23
Enrollment (Estimated- LUHSD & NPS)	8,274.00	8,222.00	8,162.00	8,074.00
LUHSD COE Enrollment	46.00	47.00	47.00	47.00
LCFF Enrollment	8,320.00	8,269.00	8,209.00	8,121.00
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	7,839.20	7,714.95
TOTAL <u>Guaranteed</u> LCFF P2 ADA (using prior year)	7,912.82	7,912.82	7,904.09	7,896.20
Statutory COLA on Base Grant -SSC Recommendation	-2.31%	0.00%	3.84%	1.28%
Statutory COLA on Base Grant- DOF Recommendation	0.00%	0.00%	3.84%	2.98%
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	\$366,464	\$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%	15.92%	18.00%
PER's Employer Contribution Rates	20.70%	20.70%	23.00%	26.30%
California CPI	0.62%	1.44%	1.57%	1.82%
Interest Rate 10 Year Treasury	0.98%	1.48%	1.65%	1.90%

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2020-21 MYP Second Interim		Object Code	2020-21 Original Budget	2020-21 Second Interim	Year 1 2021-22	Year 2 2022-23
Revenues						
LCFF Revenue Sources	8010 - 8099		\$75,502,120	\$81,662,176	\$84,596,937	\$85,434,820
Federal Revenues	8100 - 8299		\$3,100,871	\$7,628,231	\$2,891,347	\$7,923,152
Other State Revenues	8300 - 8599		\$9,394,304	\$8,434,372	\$7,870,934	\$8,091,320
Other Local Revenues	8600 - 8799		\$4,453,400	\$4,162,766	\$4,162,766	\$4,162,766
Total Revenues			\$92,540,704	\$101,887,545	\$99,521,984	\$100,612,058
Expenditures						
Certificated Salaries	1000 - 1999		\$40,273,926	\$40,528,525	\$41,396,394	\$41,878,686
Classified Salaries	2000 - 2999		\$11,364,914	\$10,832,736	\$11,921,899	\$12,015,509
Employee Benefits	3000 - 3999		\$24,269,252	\$24,369,310	\$25,522,070	\$26,890,046
Books and Supplies	4000 - 4999		\$2,796,544	\$5,658,297	\$3,996,709	\$3,850,261
Services and Other Operating	5000 - 5999		\$12,583,593	\$13,470,209	\$13,478,389	\$13,657,612
Capital Outlay	6000 - 6999		\$100,345	\$155,807	\$105,807	\$105,807
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)	(\$107,950)	(\$107,950)
Total Expenditures			\$95,339,659	\$99,060,168	\$100,452,397	\$101,483,288
Excess (Deficiency) of Revenues Over Expenditures			(\$2,798,955)	\$2,827,377	(\$930,413)	(\$871,230)
Other Financing Sources/Uses						
Interfund Transfers In	8900 - 8929		\$1,800,000	\$250,000	\$0	\$0
Interfund Transfers Out	7600 - 7629		\$0	(\$450,000)	(\$250,000)	(\$250,000)
All Other Financing Sources	8930 - 8979		\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699		\$0	\$0	\$0	\$0
Total Other Financing Sources/Uses			\$1,800,000	(\$200,000)	(\$250,000)	(\$250,000)
Net Increase (Decrease) in Fund Balance			(\$998,955)	\$2,627,377	(\$1,180,413)	(\$1,121,230)
Fund Balance						
Beginning Fund Balance	9791		\$13,242,135	\$15,001,707	\$17,629,084	\$16,448,671
Ending Fund Balance			\$12,243,180	\$17,629,084	\$16,448,671	\$15,327,441
% of FFB compared to Exp			12.64%	17.60%	16.37%	15.10%
Components of Ending Fund Balance						
Revolving Cash	9711		\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759		\$5,638,256	\$8,011,185	\$7,000,000	\$6,000,000
Locally Restricted Programs & One time	9790		\$100,000	\$300,000	\$250,000	\$250,000
Reserve for textbook adoptions	9790		\$0	\$0	\$0	\$0
Reserve for Supplemental	9790		\$200,000	\$500,000	\$500,000	\$500,000
Reserve for Economic Uncertainty 3%	9789		\$2,860,190	\$2,971,805	\$3,013,572	\$3,044,499
Board Reserve for Economic Uncertainty	9790		\$1,906,793	\$1,981,203	\$2,009,948	\$2,029,666
Unassigned/Unappropriated	9790		\$1,327,841	\$3,814,890	\$3,666,051	\$3,493,276
Negative Shortfall	9790		\$0	\$0	\$0	\$0
% of undesignated compared to Exp			1.602%	3.891%	3.666%	3.442%

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Measure U Budget Summary

Project	Budget
Liberty High Admin/Café	\$ 17,638,266
Liberty High Field Improvements	\$ 3,022,477
Liberty High Stadium and Bleachers	\$ 9,282,348
Liberty High Aquatics Center	\$ 12,950,139
Liberty High 16 Classrooms	\$ 21,770,050
Freedom High Theater and CTE Building	\$ 25,742,649
Freedom High Pool Modernization	\$ 67,176
Freedom High Auxiliary Gym	\$ 9,655,297
Heritage High CTE Culinary Arts	\$ 3,977,703
Heritage High 12 Classrooms	\$ 13,162,649
Construction Management, Legal, Audit, Financial Advisor Fees	\$ 5,292,465
Liberty Parking and M&O	\$ 339,547
	\$ 122,900,766

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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	\$1,918,772	\$744,150	\$1,108,847	\$15,026	\$63,000,000	\$2,500,000	\$2,933,421	\$0	\$127,801	\$3,853,752	\$2,900
EXPENDITURES	\$2,012,070	\$1,524,054	\$1,053,602	\$0	\$68,063,403	\$2,768,550	\$0	\$30,000	\$7,207,483	\$3,853,752	\$40,860
Excess (Deficiency) of Revenue over Expenditures	(\$93,298)	(\$779,904)	\$55,245	\$15,026	(\$5,063,403)	(\$268,550)	\$2,933,421	(\$30,000)	(\$7,079,682)	\$0	(\$37,960)
Transfer In/Out	\$0	\$450,000	\$0	(\$250,000)	\$0	\$0	(\$2,933,421)	\$2,933,421	\$3,210,313	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase/(Decrease) in Fund Balance	(\$93,298)	(\$329,904)	\$55,245	(\$234,974)	(\$5,063,403)	(\$268,550)	\$0	\$2,903,421	(\$3,889,369)	\$0	(\$37,960)
Ending Fund Balance	\$702,296	\$287,150	\$959,803	\$2,906,321	\$22,087,993	\$2,413,473	\$8,051	\$2,904,525	\$3,536,076	\$0	\$14,439

2020-21 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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CERTIFICATION OF SECOND 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 SECOND INTERIM

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- **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**
 - Allocate resources necessary to return to Hybrid Learning
 - Continue monitor developments in Sacramento related to the 2021-22 Budget
 - Closely analyze enrollment from K-8 Districts and the declining enrollment
 - Determine and allocate resources necessary to return to school for 2021-22
 - Attend May Revise
 - One time vs Ongoing revenues
 - Continue with Measure U Implementation

Why does the Ending Fund Balance Increase?

Remember that a budget reflects the latest estimates of revenues and expenditures based upon the most current information or assumptions available.

It is always helpful to your stakeholders to clearly identify the assumptions that are being used in a given version of the budget and how they may have changed from the last version of the budget.

Lastly, because a budget is an estimate, it will never be "accurate"—in fact, it will be exactly wrong but should be approximately right, given some thoughtful analysis and adjustments to better estimate the ending balance. And, if the budget is appropriately conservative, then any significant "surprises" will most likely be positive ones.

~ Sheila G. Vickers, SSC



Board Meeting: 12/16/2020

Board Item: 2020-21 Second Interim Financial Report

The Board is asked to review and file the 2020-21 Second 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 current year decline is due to 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, due to the Pandemic and the need for Distance Learning model, the state has waived the collection of ADA for current year and all declining LEAs will be funded based on prior year. The enrollment projections will be monitored closely and adjustments will be made as additional information becomes available. For the first time, our demographer reports decreases in enrollment for the next six years. Therefore, the Second Interim MYP projections include a decline in enrollment of 60 for 2021-22 and another decline of 88 for 2022-23. However, the LCFF revenue ADA will be funded at 19-20 ADA due to the hold harmless for 2021-22 and 2022-23 but will be projecting a sharp decline in funded ADA by 2023-24 of an estimated 124.

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 District's unduplicated percentage for the Second 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 the next 3 years. The District does not receive concentration grant.

The final state budget for 2020-21 suspended the statutory COLA of 2.31% on the LCFF and removed 7.91% 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 resulted in the districts LCFF revenue increasing from Original Budget projections by \$6M. In addition to the increase in LCFF funding, the District has received a large amount of one time federal and state funds not budgeted in Original Budget. Both of these revenue changes allowed the district to eliminate budget reductions that were included in original budget.

Since March of 2020, our students have been receiving their education remotely. This Distance Learning model has required us to purchase several thousand additional laptops and hot spots as well as provide wireless access points in parking lots to allow our students and staff to connect to the internet. The plan to bring students back to Hybrid model of learning has required us to purchase laptops to allow students to have a laptop while in class in addition to keeping their checked out laptop at home. 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 \$250,000 in current year and \$250,000 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 spring 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. The amount of one-time funds received in addition to the expected allocation of ESSER II funds in the coming months will be contributing to the increased ending fund balance projections.

One Time Funding	allocated	resource	Amount	Spent by
Title I LLM	Title I	3210	\$ 366,464	9/30/2022
Governor's Emergency Education Relief	Sped	3215	\$ 518,893	9/30/2022
Coronavirus Relief Fund - CARES	Sped	3220	\$ 1,672,210	12/30/2020
Coronavirus Relief Fund - CARES	supp	3220	\$ 1,390,166	12/30/2020
Coronavirus Relief Fund - CARES	all lcff	3220	\$ 558,321	12/30/2020
State general fund -CARES	all lcff	7420	\$ 685,361	6/30/2021
			\$ 5,191,415	

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 Second 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 group which is no change from Original Budget. It also includes amounts for newly negotiated settlement for 2020-21 with CSEA of 2% for salary increases. We settled in early November 2020 with CSEA to increase \$25 to the employee plus one and family medical cap but since have increased this to \$45 for employee plus one and \$60 for family with all employee groups. The annual ongoing cost of this was almost \$200K for all employee groups. 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. At this time, in large part due to carry over of one time funds, we do not anticipate a cash flow issue for the 2020-21 fiscal year. Therefore, we will not need to consider inter fund borrowing.

The Second Interim Financial Report MYP is using the FCMAT LCFF calculator and School Services recommendations. The COLA assumptions have improved to 1.28% for 2021-22 and 1.61% for 2022-23 while the ADA assumptions were changed to reflect a sharper decline due to the current loss in enrollment. Because of Distance Learning model, districts do not need to account for ADA for current year and will be funded on prior year. The estimated funded ADA for 21-22 is 7,904.09 and 7,896.20 for 22-23.

The 2020-21 Second Interim Report illustrates that the District is projecting to operate with a net increase to fund balance of \$2,877,378 in the current year. This increase to fund balance is the estimated savings in costs associated with subs, health benefits, utilities, classified para salaries as well as a result of the onetime money received that will be carried over to next year. It is still uncertain the amount of money needed to complete the remainder of this school year as we begin to re-open in Hybrid model as well as the unknown costs of potential COVID-19 exposures. Using the latest School Services LCFF revenue projections from the January Governor's Budget, we are expecting to deficit spend in the amount of \$1.2M and \$1.1M for 2021-22 and 2022-23 respectively. Because we are deficit spending and appear to be in declining enrollment, we will need to maintain "best fiscal practices", and continue with prudent fiscal management when considering additional expenditures while maintaining 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, we are estimating a healthy undesignated balance in 2020-21, 2021-22 and 2022-23 and will need to ensure the projections used will continue to sustain fiscal solvency. These projections include savings for current year to unrestricted general fund from distance learning and the use of one-time ESSER I restricted funds to offset unrestricted expenditures.

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.

As shown in the MYP, the proposed 2021-22 Governor's January budget affects the multiyear projection factors. The cost to fund the LCFF COLA is \$2 billion. Additionally, \$6.7 billion has been received in federal COVID-19 ESSER II funds to support the reopening of schools. The ESSER II funds have not been added to our budget but the early estimates show our district could receive over \$5M. The Governor's January budget proposal also projects that with the deposits made to the Public School System Stabilization Account in 2020-21 and 2021-22, cap on school district reserves will be triggered. We will need to monitor the fund balance with this in mind. It is never the intent to have an ongoing large ending fund balance but because we have spent less on operational costs along with the one-time funds, our ending fund balance shows an increase in the MYP.

It is clearer that 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. Special attention must be paid to the out-year projections and the contributing factors both within and outside of our district. We, like many districts, have a potential funding cliff in 2022-23 due to declining enrollment.

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 changes to LCFF COLAs, the state revenue uncertainty in addition to the increasing related costs to personnel (STRS/PERS, step and column). These are main factors could that affect our ability to maintain sufficient reserves.

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

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

<u>Revenue</u>	2020-21 Original Budget	2020-21 Second Interim	Difference	%
Local Control Funding Revenue includes EPA	\$75,502,129	\$81,662,176	\$6,160,047	7.54%
Federal Revenues	3,190,871	7,628,231	\$4,437,360	58.17%
Other State Revenues	9,394,304	8,434,372	(\$959,932)	-11.38%
Other Local Revenues	4,453,400	4,162,766	(\$290,634)	-6.98%
TOTAL REVENUES	\$92,540,704	\$101,887,545	\$9,346,841	9.17%
<u>EXPENDITURES</u>				
Certificated Salaries	\$40,273,926	\$40,528,525	\$254,599	0.63%
Classified Salaries	11,364,914	10,832,736	(\$532,178)	-4.91%
Employee Benefits	24,269,252	24,369,310	\$100,057	0.41%
Books and Supplies	2,796,544	5,658,297	\$2,861,753	50.58%
Services & Other Operating Expenses	12,983,593	13,470,709	\$487,116	3.62%
Capital Outlay	100,345	155,807	\$55,462	35.60%
Other Outgo	3,639,085	4,139,085	\$500,000	12.08%
Direct Support/Indirect Costs	(88,000)	(94,300)	(\$6,300)	0
TOTAL EXPENDITURES	\$95,339,659	\$99,060,168	\$3,720,509	3.76%
Net increase (decrease) in Fund Balance	(\$2,798,955)	\$2,827,377	\$5,626,332	
<u>OTHER FINANCING SOURCES/USES</u>				
Transfers In	\$ 1,800,000	\$ 250,000	(\$1,550,000)	
Transfers Out	\$ -	\$ (450,000)	(\$450,000)	
TOTAL OTHER FINANCING SOURCES	\$ 1,800,000	\$ (200,000)	\$ (2,000,000)	
	(\$998,955)	\$2,627,377	\$3,626,332	
<u>FUND BALANCE, RESERVES</u>				
Beginning Balance, July 1	\$12,237,891	\$15,001,707	\$2,763,816	
Audit/Restatement Adjustments	\$ -	\$ -	\$ -	
Ending Balance, June 30	\$11,238,935	\$17,629,084	\$6,390,148	

Notes to 2020-21 First Interim

Note#	Comments	Increase/ (Decrease)
1 Revenue		
	Increase LCFF revenue - State funded deficit factor -7.92%	\$ 6,160,047
	Increase in federal Emergency Relief and CARES Act \$4.1M Increase in Title I, III, IV & ESSA deferred and c/o \$65K	\$ 4,437,360
	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	\$ (959,932)
	Decreasee Special Education Funding (\$275K) and Facility Rentals (\$75K)	\$ (290,634)
		<u>\$ 9,346,841</u>
2 Expenditures		
	Salaries - Certificated Increases: 3.0 Staffing for class sizes, Instructional coaches, Teach Care for Distance Learning, Decreases: Sub costs and extra hourly pay	\$ 254,599
	Salaries - Classified Increases: Classified salaries 2.0% for negotiated salary Decrease: SPED Para salaries and other classified sub, OT and extra time	\$ (532,178)
	Benefits - Certificated and Classified Increases: STRS Certificated Learning Loss and increase staffing, STRS on Behalf \$300K budget only, OPEB Trust contribution \$250K Decreases: Health Benefit changes \$180K	\$ 100,057
	Increase Learning Loss supplies and technology \$1.9M, Textbook purchase including online \$868K, other general supplies for Distance Learning	\$ 2,861,753
	Increased Services- CCC Election,BTSA, Insurance, water and other GF \$221K and Learning Loss Services \$300K	\$ 487,116
	Capital Outlay - Increase in SPED equipment for new classroom at Freedom	\$ 55,462
	Reclass Tech loan payment from Measure U to General Fund	\$ 500,000
	Direct Support/Indirect Costs	<u>\$ (6,300)</u>
		\$ 3,720,509
3 Transfers in/(out) of General Fund		
	Reverse contributions from Fund 11, 14 and 17	\$ (2,000,000)
4 Change in Fund Balance		<u><u>\$ 3,626,332</u></u>

Fund 01 Unrestricted & Restricted 2020-21 Second Interim

<u>REVENUES</u>	Unrestricted	Restricted	TOTAL
Local Control Funding Revenue includes EPA	\$79,525,776	\$2,136,400	\$81,662,176
Federal Revenues	0	\$7,628,231	\$7,628,231
Other State Revenues	1,497,418	6,936,954	\$8,434,372
Other Local Revenues	484,346	3,678,420	\$4,162,766
TOTAL REVENUES	\$81,507,540	\$20,380,005	\$101,887,545
<u>EXPENDITURES</u>			
Certificated Salaries	\$32,014,026	\$8,514,499	\$40,528,525
Classified Salaries	6,914,189	3,918,547	\$10,832,736
Employee Benefits	15,205,067	9,164,243	\$24,369,310
Books and Supplies	1,359,017	4,299,280	\$5,658,297
Services & Other Operating Expenses	7,698,313	5,772,396	\$13,470,709
Capital Outlay	50,845	104,962	\$155,807
Other Outgo	1,409,085	2,730,000	\$4,139,085
Direct Support/Indirect Costs	(185,486)	91,186	(\$94,300)
TOTAL EXPENDITURES	\$64,465,056	\$34,595,112	\$99,060,168
Balance	\$17,042,484	(\$14,215,107)	\$2,827,377
OTHER FINANCING SOURCES/USES			
Transfers In	250,000	0	\$ 250,000
Transfers Out-LLM to Fd 13	0	450,000	\$ 450,000
Contributions to/From Restricted	\$ (16,124,354)	\$ 16,124,354	\$ -
TOTAL OTHER FINANCING SOURCES	\$ (15,874,354)	\$ 15,674,354	\$ (200,000)
<u>NET INCREASE/<DECREASE></u>			
<u>IN FUND BALANCE</u>	\$1,168,130	\$1,459,247	\$2,627,377
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$8,449,769	\$6,551,938	15,001,707
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	\$9,617,899	\$8,011,185	\$17,629,084

**2020-21 Second Interim ESTIMATED General Fund
Components of Ending Fund Balance**

Locally Restricted Programs	Resource	Second Interim	% of Exp
Revolving	0000	\$ 10,000	
Locally Restricted -Site	0012/0017	\$ 300,000	
Supplemental	0787	\$ 500,000	
Total		\$ 810,000	0.82%
Legally Restricted Programs			
Restricted Lottery	6300	\$ 142,721	
Learning Loss - Gov Emergency Relief	3215	\$ 499,413	
Sped federal dollars	3310	\$ 279,000	
Sped STATE SELPA dollars		\$ 900,643	
Learning Loss - CARES Act State GF	7420	\$ 211,407	
CCCSIG Safety	9011	\$ 60,135	
Risk Management Safety	9012	\$ 68,041	
MAA Reimbursement	9014	\$ 260,522	
Microsoft Voucher Reimb	9016	\$ 44,611	
Mental Health	9018	\$ 547,303	
Vernon Noble Library Donation	9020	\$ 40,785	
Redevelopment	9198	\$ 4,956,603	
Total		\$ 8,011,184	8.10%
Required Reserve & Undesignated			
Economic Uncertainty & Board EUC	0000	\$ 4,953,008	5.01%
Other Undesignated	0000	\$ 3,854,890	3.90%
Total		\$ 8,807,898	
Ending Balance June 30, 2021		\$ 17,629,082	17.83%
		\$17,629,084	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	75,502,129.00	81,662,176.00	62,361,537.35	81,662,176.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,190,871.00	7,572,588.68	4,166,990.83	7,628,231.41	55,642.73	0.7%
3) Other State Revenue		8300-8599	9,394,304.22	8,434,372.23	1,725,930.74	8,434,372.23	0.00	0.0%
4) Other Local Revenue		8600-8799	4,453,400.00	4,146,368.44	2,212,156.19	4,162,765.87	16,397.43	0.4%
5) TOTAL, REVENUES			92,540,704.22	101,815,505.35	70,466,615.11	101,887,545.51		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	40,273,926.00	40,537,979.82	23,093,358.00	40,528,524.82	9,455.00	0.0%
2) Classified Salaries		2000-2999	11,364,914.00	10,835,115.66	5,856,662.72	10,832,735.66	2,380.00	0.0%
3) Employee Benefits		3000-3999	24,269,252.27	24,100,867.71	11,505,628.09	24,369,309.71	(268,442.00)	-1.1%
4) Books and Supplies		4000-4999	2,796,543.91	5,655,250.74	3,072,619.73	5,658,297.24	(3,046.50)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	12,983,593.03	13,464,578.62	6,090,351.14	13,470,708.62	(6,130.00)	0.0%
6) Capital Outlay		6000-6999	100,345.00	155,807.00	16,208.11	155,807.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,639,085.00	4,139,085.00	2,516,692.48	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	98,794,384.65	52,151,520.27	99,060,168.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,798,954.99)	3,021,120.80	18,315,094.84	2,827,377.46		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,800,000.00	250,000.00	0.00	250,000.00	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	(200,000.00)	(450,000.00)	(200,000.00)		

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2020-21 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(998,954.99)	2,821,120.80	17,865,094.84	2,627,377.46		
F. FUND BALANCE, RESERVES								
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	17,822,827.51		17,629,084.17		
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	7,957,542.22		8,011,184.95		
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	5,748,834.84	9,865,285.29		9,617,899.22		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	24,318,416.00	31,162,288.00	18,110,776.75	31,162,288.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,263,773.00	10,330,630.00	5,165,315.00	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	33,058,193.17	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	249,572.98	250,527.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,213,004.00	4,370,825.00	4,557,953.79	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	62,361,537.35	80,634,623.00	0.00	0.0%
LCFF Transfers								
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	2,136,400.00	0.00	2,136,400.00	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	81,662,176.00	62,361,537.35	81,662,176.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	0.00	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	687,489.55	166,806.55	687,489.55	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	169,185.76	45,597.76	169,185.76	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	21,465.00	11,091.44	4,189.44	11,091.44	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	48,099.00	57,650.00	38,229.00	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,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	290,898.00	471,701.93	82,679.93	471,701.93	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	4,507,054.00	3,896,550.06	4,562,696.73	55,642.73	1.2%
TOTAL, FEDERAL REVENUE			3,190,871.00	7,572,588.68	4,166,990.83	7,628,231.41	55,642.73	0.7%
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	485,300.00	487,418.00	487,418.00	487,418.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	1,225,000.00	1,225,000.00	398,590.87	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	838,820.14	5,829,307.53	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,394,304.22	8,434,372.23	1,725,930.74	8,434,372.23	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	625,367.00	625,367.00	400,893.50	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	107,765.43	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	203,562.44	270,496.41	219,959.87	16,397.43	8.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	3,257,595.00	3,031,401.00	1,393,855.46	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%
TOTAL, OTHER LOCAL REVENUE			4,453,400.00	4,146,368.44	2,212,156.19	4,162,765.87	16,397.43	0.4%
TOTAL, REVENUES			92,540,704.22	101,815,505.35	70,466,615.11	101,887,545.51	72,040.16	0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	33,892,201.00	34,174,794.82	19,400,921.88	34,169,339.82	5,455.00	0.0%
Certificated Pupil Support Salaries		1200	2,939,927.00	2,965,842.00	1,707,812.03	2,961,842.00	4,000.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,441,798.00	3,397,343.00	1,984,624.09	3,397,343.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			40,273,926.00	40,537,979.82	23,093,358.00	40,528,524.82	9,455.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,457,506.00	3,085,298.66	1,549,291.69	3,085,298.66	0.00	0.0%
Classified Support Salaries		2200	2,520,262.00	2,398,262.00	1,295,865.15	2,395,878.00	2,384.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	473,348.00	473,348.00	276,120.32	473,348.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,545,193.00	3,662,251.00	2,073,166.15	3,660,590.00	1,661.00	0.0%
Other Classified Salaries		2900	1,368,605.00	1,215,956.00	662,219.41	1,217,621.00	(1,665.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			11,364,914.00	10,835,115.66	5,856,662.72	10,832,735.66	2,380.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,882,640.00	10,057,990.00	3,463,761.04	10,062,606.00	(4,616.00)	0.0%
PERS		3201-3202	2,380,863.66	2,266,039.00	1,283,575.79	2,266,319.00	(280.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,452,611.00	1,415,172.00	799,425.30	1,415,302.00	(130.00)	0.0%
Health and Welfare Benefits		3401-3402	9,145,144.71	8,942,662.71	5,150,916.47	8,955,819.71	(13,157.00)	-0.1%
Unemployment Insurance		3501-3502	26,100.00	25,703.00	14,130.51	25,706.00	(3.00)	0.0%
Workers' Compensation		3601-3602	1,112,169.90	1,081,663.00	613,031.90	1,081,744.00	(81.00)	0.0%
OPEB, Allocated		3701-3702	33,367.00	64,867.00	40,912.02	64,867.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	250,000.00	(250,000.00)	New
Other Employee Benefits		3901-3902	236,356.00	246,771.00	139,875.06	246,946.00	(175.00)	-0.1%
TOTAL, EMPLOYEE BENEFITS			24,269,252.27	24,100,867.71	11,505,628.09	24,369,309.71	(268,442.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	471,966.00	1,323,565.00	745,312.22	1,323,565.00	0.00	0.0%
Books and Other Reference Materials		4200	21,696.13	17,768.15	2,441.83	17,768.15	0.00	0.0%
Materials and Supplies		4300	1,899,397.78	2,661,868.59	912,058.30	2,617,915.09	43,953.50	1.7%
Noncapitalized Equipment		4400	403,484.00	1,652,049.00	1,412,807.38	1,699,049.00	(47,000.00)	-2.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,796,543.91	5,655,250.74	3,072,619.73	5,658,297.24	(3,046.50)	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	556,253.00	569,253.00	465,190.27	569,253.00	0.00	0.0%
Travel and Conferences		5200	210,405.00	173,755.00	10,920.94	173,755.00	0.00	0.0%
Dues and Memberships		5300	28,835.00	57,090.00	50,964.36	57,090.00	0.00	0.0%
Insurance		5400-5450	784,746.00	799,541.00	802,327.94	799,541.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,338,900.00	2,385,900.00	808,218.43	2,388,075.00	(2,175.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	632,728.00	633,303.00	474,656.26	745,803.00	(112,500.00)	-17.8%
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	7,863.85	20,795.00	(4,900.00)	-30.8%
Professional/Consulting Services and Operating Expenditures		5800	8,148,701.03	8,561,611.62	3,370,590.02	8,448,166.62	113,445.00	1.3%
Communications		5900	267,230.00	268,230.00	99,619.07	268,230.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,983,593.03	13,464,578.62	6,090,351.14	13,470,708.62	(6,130.00)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	140,807.00	16,208.11	140,807.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,345.00	155,807.00	16,208.11	155,807.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(136.00)	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	1,347,925.00	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	121,915.84	290,488.00	0.00	0.0%
Other Debt Service - Principal		7439	618,597.00	1,118,597.00	1,046,987.64	1,118,597.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,639,085.00	4,139,085.00	2,516,692.48	4,139,085.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(88,000.00)	(94,300.00)	0.00	(94,300.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(88,000.00)	(94,300.00)	0.00	(94,300.00)	0.00	0.0%
TOTAL, EXPENDITURES			95,339,659.21	98,794,384.55	52,151,520.27	99,060,168.05	(265,783.50)	-0.3%

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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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	250,000.00	0.00	250,000.00	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	250,000.00	0.00	250,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,800,000.00	(200,000.00)	(450,000.00)	(200,000.00)	0.00	0.0%

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	73,361,696.00	79,525,776.00	62,361,537.35	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	1,497,418.00	911,585.33	1,497,418.00	0.00	0.0%
4) Other Local Revenue		8600-8799	570,438.00	480,248.55	408,055.34	484,346.04	4,097.49	0.9%
5) TOTAL, REVENUES			77,543,434.00	81,503,442.55	63,681,178.02	81,507,540.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,497,715.00	32,022,263.00	18,076,244.16	32,014,026.00	8,237.00	0.0%
2) Classified Salaries		2000-2999	7,027,771.00	6,914,179.00	3,675,268.47	6,914,189.00	(10.00)	0.0%
3) Employee Benefits		3000-3999	15,392,754.00	14,946,840.00	8,475,088.68	15,205,067.00	(258,227.00)	-1.7%
4) Books and Supplies		4000-4999	1,075,128.65	1,359,463.32	639,929.69	1,359,016.88	446.44	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,468,374.62	7,696,383.07	4,214,909.30	7,698,313.07	(1,930.00)	0.0%
6) Capital Outlay		6000-6999	50,845.00	50,845.00	3,173.60	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	1,168,767.48	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	64,213,572.39	36,253,381.38	64,465,055.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,252,876.73	17,289,870.16	27,427,796.64	17,042,484.09		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,800,000.00	250,000.00	0.00	250,000.00	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)	(15,874,354.03)	0.00	(15,874,354.03)		

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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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,006,664.27)	1,415,516.13	27,427,796.64	1,168,130.06		
F. FUND BALANCE, RESERVES								
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	9,865,285.29		9,617,899.22		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	5,748,834.84	9,865,285.29		9,617,899.22		

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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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	24,318,416.00	31,162,288.00	18,110,776.75	31,162,288.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,263,773.00	10,330,630.00	5,165,315.00	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	33,058,193.17	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	249,572.98	250,527.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,213,004.00	4,370,825.00	4,557,953.79	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	62,361,537.35	80,634,623.00	0.00	0.0%
LCFF Transfers								
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	62,361,537.35	79,525,776.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	485,300.00	487,418.00	487,418.00	487,418.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,000,000.00	1,000,000.00	424,167.33	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%
TOTAL, OTHER STATE REVENUE			3,611,300.00	1,497,418.00	911,585.33	1,497,418.00	0.00	0.0%

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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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	241,038.00	166,038.00	107,765.43	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	194,210.55	261,144.52	198,308.04	4,097.49	2.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			570,438.00	480,248.55	408,055.34	484,346.04	4,097.49	0.9%
TOTAL, REVENUES			77,543,434.00	81,503,442.55	63,681,178.02	81,507,540.04	4,097.49	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	27,256,664.00	26,816,317.00	15,061,194.73	26,808,080.00	8,237.00	0.0%
Certificated Pupil Support Salaries		1200	2,177,367.00	2,186,717.00	1,250,991.56	2,186,717.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,063,684.00	3,019,229.00	1,764,057.87	3,019,229.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			32,497,715.00	32,022,263.00	18,076,244.16	32,014,026.00	8,237.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	412,744.00	421,444.00	48,613.61	421,444.00	0.00	0.0%
Classified Support Salaries		2200	1,892,460.00	1,780,460.00	976,315.85	1,780,466.00	(6.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	365,022.00	365,022.00	212,930.76	365,022.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,388,638.00	3,495,346.00	1,983,158.03	3,495,350.00	(4.00)	0.0%
Other Classified Salaries		2900	968,907.00	851,907.00	454,250.22	851,907.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,027,771.00	6,914,179.00	3,675,268.47	6,914,189.00	(10.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,201,476.00	4,852,003.00	2,715,270.83	4,856,003.00	(4,000.00)	-0.1%
PERS		3201-3202	1,417,926.00	1,397,553.00	798,947.35	1,397,833.00	(280.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	994,774.00	973,393.00	544,257.89	973,498.00	(105.00)	0.0%
Health and Welfare Benefits		3401-3402	6,703,806.00	6,650,677.00	3,810,679.43	6,654,344.00	(3,667.00)	-0.1%
Unemployment Insurance		3501-3502	20,327.00	19,687.00	10,614.29	19,687.00	0.00	0.0%
Workers' Compensation		3601-3602	864,430.00	824,811.00	460,668.02	824,811.00	0.00	0.0%
OPEB, Allocated		3701-3702	33,367.00	62,527.00	39,547.02	62,527.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	250,000.00	(250,000.00)	New
Other Employee Benefits		3901-3902	156,648.00	166,189.00	95,103.85	166,364.00	(175.00)	-0.1%
TOTAL, EMPLOYEE BENEFITS			15,392,754.00	14,946,840.00	8,475,088.68	15,205,067.00	(258,227.00)	-1.7%
BOOKS AND SUPPLIES								
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	17,768.15	2,441.83	17,768.15	0.00	0.0%
Materials and Supplies		4300	970,974.52	1,239,708.17	599,601.43	1,239,261.73	446.44	0.0%
Noncapitalized Equipment		4400	81,909.00	101,438.00	37,886.43	101,438.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,075,128.65	1,359,463.32	639,929.69	1,359,016.88	446.44	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	122,648.00	112,448.00	8,372.55	112,448.00	0.00	0.0%
Dues and Memberships		5300	28,835.00	56,090.00	50,814.36	56,090.00	0.00	0.0%
Insurance		5400-5450	784,746.00	799,541.00	802,327.94	799,541.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,338,900.00	2,360,900.00	799,705.32	2,360,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	420,015.00	420,590.00	234,066.32	418,090.00	2,500.00	0.6%
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)	(4,014.75)	(705.00)	(2,500.00)	78.0%
Professional/Consulting Services and Operating Expenditures		5800	3,516,255.62	3,688,839.07	2,228,303.91	3,690,769.07	(1,930.00)	-0.1%
Communications		5900	262,330.00	263,330.00	97,483.65	263,330.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,468,374.62	7,696,383.07	4,214,909.30	7,698,313.07	(1,930.00)	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	3,173.60	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	3,173.60	50,845.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(136.00)	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	121,915.84	290,488.00	0.00	0.0%
Other Debt Service - Principal		7439	618,597.00	1,118,597.00	1,046,987.64	1,118,597.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			909,085.00	1,409,085.00	1,168,767.48	1,409,085.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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	64,213,572.39	36,253,381.38	64,465,055.95	(251,483.56)	-0.4%

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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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	250,000.00	0.00	250,000.00	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	250,000.00	0.00	250,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(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%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(14,259,541.00)	(15,874,354.03)	0.00	(15,874,354.03)	0.00	0.0%

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	2,140,433.00	2,136,400.00	0.00	2,136,400.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,190,871.00	7,572,588.68	4,166,990.83	7,628,231.41	55,642.73	0.7%
3) Other State Revenue		8300-8599	5,783,004.22	6,936,954.23	814,345.41	6,936,954.23	0.00	0.0%
4) Other Local Revenue		8600-8799	3,882,962.00	3,666,119.89	1,804,100.85	3,678,419.83	12,299.94	0.3%
5) TOTAL, REVENUES			14,997,270.22	20,312,062.80	6,785,437.09	20,380,005.47		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,776,211.00	8,515,716.82	5,017,113.84	8,514,498.82	1,218.00	0.0%
2) Classified Salaries		2000-2999	4,337,143.00	3,920,936.66	2,181,394.25	3,918,546.66	2,390.00	0.1%
3) Employee Benefits		3000-3999	8,876,498.27	9,154,027.71	3,030,539.41	9,164,242.71	(10,215.00)	-0.1%
4) Books and Supplies		4000-4999	1,721,415.26	4,295,787.42	2,432,690.04	4,299,280.36	(3,492.94)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	5,515,218.41	5,768,195.55	1,875,441.84	5,772,395.55	(4,200.00)	-0.1%
6) Capital Outlay		6000-6999	49,500.00	104,962.00	13,034.51	104,962.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,730,000.00	2,730,000.00	1,347,925.00	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	34,580,812.16	15,898,138.89	34,595,112.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,051,831.72)	(14,268,749.36)	(9,112,701.80)	(14,215,106.63)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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		

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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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,709.28	1,405,604.67	(9,562,701.80)	1,459,247.40		
F. FUND BALANCE, RESERVES								
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	7,957,542.22		8,011,184.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,490,100.69	7,957,542.22		8,011,184.95		
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		

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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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,140,433.00	2,136,400.00	0.00	2,136,400.00	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			2,140,433.00	2,136,400.00	0.00	2,136,400.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	0.00	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	687,489.55	166,806.55	687,489.55	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	169,185.76	45,597.76	169,185.76	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)
Title III, Part A, Immigrant Student Program	4201	8290	21,465.00	11,091.44	4,189.44	11,091.44	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	48,099.00	57,650.00	38,229.00	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	471,701.93	82,679.93	471,701.93	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	4,507,054.00	3,896,550.06	4,562,696.73	55,642.73	1.2%
TOTAL, FEDERAL REVENUE			3,190,871.00	7,572,588.68	4,166,990.83	7,628,231.41	55,642.73	0.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi:		8560	225,000.00	225,000.00	(25,576.46)	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	838,820.14	5,819,307.53	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,783,004.22	6,936,954.23	814,345.41	6,936,954.23	0.00	0.0%

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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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	625,367.00	625,367.00	400,893.50	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%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	9,351.89	9,351.89	21,651.83	12,299.94	131.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	3,257,595.00	3,031,401.00	1,393,855.46	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%
TOTAL, OTHER LOCAL REVENUE			3,882,962.00	3,666,119.89	1,804,100.85	3,678,419.83	12,299.94	0.3%
TOTAL, REVENUES			14,997,270.22	20,312,062.80	6,785,437.09	20,380,005.47	67,942.67	0.3%

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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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,635,537.00	7,358,477.82	4,339,727.15	7,361,259.82	(2,782.00)	0.0%
Certificated Pupil Support Salaries		1200	762,560.00	779,125.00	456,820.47	775,125.00	4,000.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	378,114.00	378,114.00	220,566.22	378,114.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,776,211.00	8,515,716.82	5,017,113.84	8,514,498.82	1,218.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,044,762.00	2,663,854.66	1,500,678.08	2,663,854.66	0.00	0.0%
Classified Support Salaries		2200	627,802.00	617,802.00	319,549.30	615,412.00	2,390.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	108,326.00	108,326.00	63,189.56	108,326.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,555.00	166,905.00	90,008.12	165,240.00	1,665.00	1.0%
Other Classified Salaries		2900	399,698.00	364,049.00	207,969.19	365,714.00	(1,665.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			4,337,143.00	3,920,936.66	2,181,394.25	3,918,546.66	2,390.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,681,164.00	5,205,987.00	748,490.21	5,206,603.00	(616.00)	0.0%
PERS		3201-3202	962,937.66	868,486.00	484,628.44	868,486.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	457,837.00	441,779.00	255,167.41	441,804.00	(25.00)	0.0%
Health and Welfare Benefits		3401-3402	2,441,338.71	2,291,985.71	1,340,237.04	2,301,475.71	(9,490.00)	-0.4%
Unemployment Insurance		3501-3502	5,773.00	6,016.00	3,516.22	6,019.00	(3.00)	0.0%
Workers' Compensation		3601-3602	247,739.90	256,852.00	152,363.88	256,933.00	(81.00)	0.0%
OPEB, Allocated		3701-3702	0.00	2,340.00	1,365.00	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	80,582.00	44,771.21	80,582.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,876,498.27	9,154,027.71	3,030,539.41	9,164,242.71	(10,215.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	471,417.00	1,323,016.00	745,312.22	1,323,016.00	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	1,422,160.42	312,456.87	1,378,653.36	43,507.06	3.1%
Noncapitalized Equipment		4400	321,575.00	1,550,611.00	1,374,920.95	1,597,611.00	(47,000.00)	-3.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,721,415.26	4,295,787.42	2,432,690.04	4,299,280.36	(3,492.94)	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	556,253.00	569,253.00	465,190.27	569,253.00	0.00	0.0%
Travel and Conferences		5200	87,757.00	61,307.00	2,548.39	61,307.00	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	8,513.11	27,175.00	(2,175.00)	-8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	212,713.00	212,713.00	240,589.94	327,713.00	(115,000.00)	-54.1%
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	11,878.60	21,500.00	(2,400.00)	-12.6%
Professional/Consulting Services and Operating Expenditures		5800	4,632,445.41	4,872,772.55	1,142,286.11	4,757,397.55	115,375.00	2.4%
Communications		5900	4,900.00	4,900.00	2,135.42	4,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,515,218.41	5,768,195.55	1,875,441.84	5,772,395.55	(4,200.00)	-0.1%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
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	104,962.00	13,034.51	104,962.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			49,500.00	104,962.00	13,034.51	104,962.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,730,000.00	2,730,000.00	1,347,925.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,730,000.00	2,730,000.00	1,347,925.00	2,730,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,116.00	91,186.00	0.00	91,186.00	0.00	0.0%
TOTAL, EXPENDITURES			31,049,101.94	34,580,812.16	15,898,138.89	34,595,112.10	(14,299.94)	0.0%

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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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			16,059,541.00	15,674,354.03	(450,000.00)	15,674,354.03	0.00	0.0%

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Resource	Description	2020-21 Projected Year Totals
3215	Governor's Emergency Education Relief Fun	499,413.00
3310	Special Ed: IDEA Basic Local Assistance En	279,000.00
6300	Lottery: Instructional Materials	142,720.69
6500	Special Education	900,643.00
7420	State Learning Loss Mitigation Funds	211,407.00
9010	Other Restricted Local	5,978,001.26
Total, Restricted Balance		8,011,184.95

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Liberty Union High (61721) - 2020-21 Second Interim

1.31.21

		2019-20	2020-21	2021-22	2022-23	2023-24
Estimated Property Taxes (with RDA)	C-1	A-6	37,888,354	38,831,731	38,831,731	38,831,731
Less In-Lieu transfer			\$ (84,037)	\$ -	\$ -	\$ -
Total Local Revenue			\$ 37,804,317	\$ 38,831,731	\$ 38,831,731	\$ 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	2023-24
Floor Adjustments	B-10	-	-	-	-	-
Miscellaneous Adjustments	E-1	-	-	-	-	-
Minimum State Aid Adjustments	G-5	-	-	-	-	-
Funded Based on Target Formula	True/False	TRUE	TRUE	TRUE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

		2019-20	2020-21	2021-22	2022-23	2023-24
District Enrollment	A-1 / A-3	8,304	8,222	8,162	8,074	8,020
COE Enrollment	A-2 / A-4	47	47	47	47	47
Total Enrollment		8,351	8,269	8,209	8,121	8,067
District Unduplicated Pupil Count	B-1 / B-3	2,688	2,234	2,400	2,400	2,400
COE Unduplicated Pupil Count	B-2 / B-4	20	20	20	20	20
Total Unduplicated Pupil Count		2,708	2,254	2,420	2,420	2,420
		3-yr rolling percentage	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%	29.48%	29.80%	30.00%
Unduplicated Pupil Percentage (%)		31.57%	30.06%	29.73%	28.84%	29.76%

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	2023-24
ADA						
CURRENT YEAR ADA:						
Grades TK-3	P-2	-	-	-	-	-
Grades 4-6	(Annual for Special	-	-	-	-	-
Grades 7-8	Day Class	-	-	-	-	-
Grades 9-12	extended year)	7,847.09	7,847.09	7,839.20	7,714.95	7,663.65
Non Public School, NPS-Licensed Children Institutions, Community Day School:						
Grades TK-3		-	-	-	-	-
Grades 4-6		-	-	-	-	-
Grades 7-8	Annual	-	-	-	-	-
Grades 9-12		22.10	22.10	13.00	13.00	13.00
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)		-	-	-	-	-
DISTRICT TOTAL		7,869.19	7,869.19	7,852.20	7,727.95	7,676.65
County operated (Community School, Special Ed):						
Grades TK-3		-	-	-	-	-
Grades 4-6		-	-	-	-	-
Grades 7-8	P-2 / Annual	-	-	-	-	-
Grades 9-12		43.63	43.63	44.00	44.00	44.00
COUNTY TOTAL		43.63	43.63	44.00	44.00	44.00
RATIO: District ADA to Enrollment		94.76%	95.71%	96.20%	95.71%	95.72%
RATIO: County ADA to Enrollment		92.83%	92.83%	93.62%	93.62%	93.62%

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Liberty Union High (61721) - 2020-21 Second Interim

1.31.21

	2019-20	2020-21	2021-22	2022-23	2023-24
LCFF ADA					
ADA Guarantee - Prior Year	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	7,819.53	7,847.09	7,847.09	7,839.20	7,714.95
LCFF Subtotal	<u>7,819.53</u>	<u>7,847.09</u>	<u>7,847.09</u>	<u>7,839.20</u>	<u>7,714.95</u>
NSS	-	-	-	-	-
Combined Subtotal	<u>7,819.53</u>	<u>7,847.09</u>	<u>7,847.09</u>	<u>7,839.20</u>	<u>7,714.95</u>
ADA Guarantee - Current Year					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	7,847.09	7,847.09	7,839.20	7,714.95	7,663.65
LCFF Subtotal	<u>7,847.09</u>	<u>7,847.09</u>	<u>7,839.20</u>	<u>7,714.95</u>	<u>7,663.65</u>
NSS	-	-	-	-	-
Combined Subtotal	<u>7,847.09</u>	<u>7,847.09</u>	<u>7,839.20</u>	<u>7,714.95</u>	<u>7,663.65</u>
Change in LCFF ADA	27.56	-	(7.89)	(124.25)	(51.30)
(excludes NSS ADA)	Increase	No Change	Decline	Decline	Decline
Funded LCFF ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	7,847.09	7,847.09	7,847.09	7,839.20	7,714.95
Subtotal	<u>7,847.09</u>	<u>7,847.09</u>	<u>7,847.09</u>	<u>7,839.20</u>	<u>7,714.95</u>
	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	65.73	65.73	57.00	57.00	57.00
Subtotal	<u>65.73</u>	<u>65.73</u>	<u>57.00</u>	<u>57.00</u>	<u>57.00</u>
Combined Total					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	7,912.82	7,912.82	7,904.09	7,896.20	7,771.95
Total	<u>7,912.82</u>	<u>7,912.82</u>	<u>7,904.09</u>	<u>7,896.20</u>	<u>7,771.95</u>

Liberty Union High (61721) - 2020-21 Second Interim

1.31.21

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	4,671,103	4,584,588	4,731,334	4,794,865
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	4,671,103	4,584,588	4,731,334	4,794,865
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation LCFF Phase-In Entitlement		75,741,513	75,741,513	78,558,751	79,483,149	79,491,505	78,966,808
		80,863,362	80,634,623	83,569,384	84,407,267	84,562,369	84,101,203
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)		6.31%	6.01%	5.95%	5.77%	5.95%	6.07%
*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.							
SUE 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	\$ 4,671,103	\$ 4,584,588	\$ 4,731,334	\$ 4,794,865	
Current year Percentage to Increase or Improve Services	6.31%	6.01%	5.95%	5.77%	5.95%	6.07%	

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LCFF Calculator Universal Assumptions

Liberty Union High (61721) - 2020-21 Second Interim

LEA: **Liberty Union High**
District

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 Second Interim

Projection

Date:

1.31.21

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

<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
3.26%	0.00%	3.84%	1.28%
3.26%	2.31%	3.84%	1.28%
0.00%	-2.31%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%
100.00%	100.00%	100.00%	100.00%
---	---	---	---
16.08698870%	36.47%	19.00%	19.00%
16.08698870%	36.47%	19.00%	19.00%
	\$ -	\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)**Base, Supplemental and Concentration Rate per ADA**

Grades TK-3	\$	9,039.88	\$	9,014.20	\$	9,355.03	\$	9,457.77
Grades 4-6	\$	8,311.63	\$	8,288.02	\$	8,600.70	\$	8,696.24
Grades 7-8	\$	8,558.28	\$	8,533.97	\$	8,856.03	\$	8,954.32
Grades 9-12	\$	10,176.38	\$	10,147.47	\$	10,529.97	\$	10,646.61

Base Grants

Grades TK-3	\$	7,702	\$	7,702	\$	7,998	\$	8,100
Grades 4-6	\$	7,818	\$	7,818	\$	8,118	\$	8,222
Grades 7-8	\$	8,050	\$	8,050	\$	8,359	\$	8,466
Grades 9-12	\$	9,329	\$	9,329	\$	9,687	\$	9,811

Grade Span Adjustment

Grades TK-3	\$	801	\$	801	\$	832	\$	842
Grades 9-12	\$	243	\$	243	\$	252	\$	255

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LCFF Calculator Universal Assumptions

Liberty Union High (61721) - 2020-21 Second Interim

LEA: **Liberty Union High**
District

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 Second Interim**

Projection

Date:

1.31.21

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 8,503	\$ 8,830	\$ 8,942	
Grades 4-6	\$ 7,818	\$ 8,118	\$ 8,222	
Grades 7-8	\$ 8,050	\$ 8,359	\$ 8,466	
Grades 9-12	\$ 9,572	\$ 9,939	\$ 10,066	
Prorated Base Grants				
Grades TK-3	\$ 7,702	\$ 7,702	\$ 7,998	\$ 8,100
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,118	\$ 8,222
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,359	\$ 8,466
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,687	\$ 9,811
Prorated Grade Span Adjustment				
Grades TK-3	\$ 801	\$ 801	\$ 832	\$ 842
Grades 9-12	\$ 243	\$ 243	\$ 252	\$ 255
Supplemental Grant				
	20.00%	20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,766	\$ 1,788
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,624	\$ 1,644
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,672	\$ 1,693
Grades 9-12	\$ 1,914	\$ 1,914	\$ 1,988	\$ 2,013
Actual - 1.00 ADA, Local UPP as follows:				
	31.57%	30.06%	29.73%	28.84%
Grades TK-3	\$ 537	\$ 511	\$ 525	\$ 516
Grades 4-6	\$ 494	\$ 470	\$ 483	\$ 474
Grades 7-8	\$ 508	\$ 484	\$ 497	\$ 488
Grades 9-12	\$ 604	\$ 575	\$ 591	\$ 581
Concentration Grant (>55% population)				
	50.00%	50.00%	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 4,252	\$ 4,252	\$ 4,415	\$ 4,471
Grades 4-6	\$ 3,909	\$ 3,909	\$ 4,059	\$ 4,111
Grades 7-8	\$ 4,025	\$ 4,025	\$ 4,180	\$ 4,233
Grades 9-12	\$ 4,786	\$ 4,786	\$ 4,970	\$ 5,033

LCFF Calculator Universal Assumptions						
Liberty Union High (61721) - 2020-21			1.31.21			
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:						
COLA & Augmentation	3.26%	0.00%	3.84%	1.28%	1.61%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	73,818,698	73,818,698	76,566,920	77,469,618	77,478,570	76,967,160
Grade Span Adjustment	1,922,815	1,922,815	1,991,831	2,013,531	2,012,935	1,999,648
Supplemental Grant	4,782,319	4,553,580	4,671,103	4,584,588	4,731,334	4,794,865
Concentration Grant	-	-	-	-	-	-
Add-ons	339,530	339,530	339,530	339,530	339,530	339,530
Total Target	80,863,362	80,634,623	83,569,384	84,407,267	84,562,369	84,101,203
Transition Components:						
Target	\$ 80,863,362	\$ 80,634,623	\$ 83,569,384	\$ 84,407,267	\$ 84,562,369	\$ 84,101,203
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	78,218,446	78,218,446	78,136,615	78,062,657	76,897,999	76,417,137
Remaining Need after Gap (informational only)						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 80,863,362	\$ 80,634,623	\$ 83,569,384	\$ 84,407,267	\$ 84,562,369	\$ 84,101,203
Components of LCFF By Object Code						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 35,347,799	\$ 32,699,946	\$ 35,687,592	\$ 36,573,272	\$ 75,616,921	\$ 75,214,801
8011 - Fair Share						
8311 & 8590 - Categoricals						
EPA (for LCFF Calculation purposes)	7,711,246	9,102,946	9,050,061	9,002,264	8,945,448	8,886,402
Local Revenue Sources:						
8021 to 8089 - Property Taxes	37,888,354	38,831,731	38,831,731	38,831,731	-	-
8096 - In-Lieu of Property Taxes	(84,037)	-	-	-	-	-
Property Taxes net of in-lieu	37,804,317	38,831,731	38,831,731	38,831,731	-	-
TOTAL FUNDING	\$ 80,863,362	\$ 80,634,623	\$ 83,569,384	\$ 84,407,267	\$ 84,562,369	\$ 84,101,203
Basic Aid Status						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 80,863,362	\$ 80,634,623	\$ 83,569,384	\$ 84,407,267	\$ 84,562,369	\$ 84,101,203
EPA Details						
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 7,711,246	\$ 9,102,946	\$ 9,050,061	\$ 9,002,264	\$ 8,945,448	\$ 8,886,402
8012 - EPA, Current Year Receipt						
(P-2 plus Current Year Accrual)	7,711,246	9,102,946	9,050,061	9,002,264	8,945,448	8,886,402
8019 - EPA, Prior Year Adjustment						
(P-A less Prior Year Accrual)	(891,393)	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

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LCFF Calculator Universal Assumptions						
Liberty Union High (61721) - 2020-21			1.31.21			
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	8,304	8,222	8,162	8,074	8,020	8,010
COE Enrollment	47	47	47	47	47	47
Total Enrollment	8,351	8,269	8,209	8,121	8,067	8,057
Unduplicated Pupil Count	2,688	2,234	2,400	2,400	2,400	2,500
COE Unduplicated Pupil Count	20	20	20	20	20	20
Total Unduplicated Pupil Count	2,708	2,254	2,420	2,420	2,420	2,520
Rolling %, Supplemental Grant	31.57%	30.06%	29.73%	28.84%	29.76%	30.3600%
FUNDED ADA						
Adjusted Base Grant ADA	Current Year	Current Year	Prior Year	Prior Year	Prior Year	Prior Year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	7,912.82	7,912.82	7,904.09	7,896.20	7,771.95	7,720.65
Total Adjusted Base Grant ADA	7,912.82	7,912.82	7,904.09	7,896.20	7,771.95	7,720.65
Total Funded ADA	7912.82	7912.82	7904.09	7896.20	7771.95	7720.65
ACTUAL ADA (Current Year Only)						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	7,912.82	7,912.82	7,896.20	7,771.95	7,720.65	7,711.15
Total Actual ADA	7,912.82	7,912.82	7,896.20	7,771.95	7,720.65	7,711.15
Funded Difference (Funded ADA less Actual ADA)	-	-	7.89	124.25	51.30	9.50
LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concen \$	4,782,319 \$	4,553,580 \$	4,671,103 \$	4,584,588 \$	4,731,334 \$	4,794,865 \$
Current year Percentage to Increase or Improve Si	6.31%	6.01%	5.95%	5.77%	5.95%	6.07%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	7,869.19	7,869.19		
Charter School	0.00	0.00		
Total ADA	7,869.19	7,869.19	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	7,847.09	7,800.00		
Charter School				
Total ADA	7,847.09	7,800.00	-0.6%	Met
2nd Subsequent Year (2022-23)				
District Regular	7,800.00	7,800.00		
Charter School				
Total ADA	7,800.00	7,800.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	8,222	8,222		
Charter School				
Total Enrollment	8,222	8,222	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	8,200	8,162		
Charter School				
Total Enrollment	8,200	8,162	-0.5%	Met
2nd Subsequent Year (2022-23)				
District Regular	8,200	8,074		
Charter School				
Total Enrollment	8,200	8,074	-1.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	7,742	8,219	
Charter School			
Total ADA/Enrollment	7,742	8,219	94.2%
Second Prior Year (2018-19)			
District Regular	7,835	8,320	
Charter School			
Total ADA/Enrollment	7,835	8,320	94.2%
First Prior Year (2019-20)			
District Regular	7,860	8,304	
Charter School	0		
Total ADA/Enrollment	7,860	8,304	94.7%
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 AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	7,822	8,222		
Charter School	0			
Total ADA/Enrollment	7,822	8,222	95.1%	Not Met
1st Subsequent Year (2021-22)				
District Regular	7,800	8,162		
Charter School				
Total ADA/Enrollment	7,800	8,162	95.6%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	7,800	8,074		
Charter School				
Total ADA/Enrollment	7,800	8,074	96.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district will be funded on previous years ADA due to hold harmless and is budgeting for better ratio for actual ADA. This actual ADA remains lower than prior year and will not affect revenue.

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4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	80,634,623.00	80,634,623.00	0.0%	Met
1st Subsequent Year (2021-22)	80,641,907.00	83,569,384.00	3.6%	Not Met
2nd Subsequent Year (2022-23)	80,069,166.00	84,407,267.00	5.4%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The LCFF revenue has been adjusted to reflect the COLA's that were changed from 0.00% at budget adoption to 1.28% for 21-22 and 1.61% for 22-23

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)	54,133,282.00	64,465,055.95	84.0%	Met
1st Subsequent Year (2021-22)	56,043,039.00	66,701,257.00	84.0%	Met
2nd Subsequent Year (2022-23)	57,455,030.00	67,366,416.00	85.3%	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)

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6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	7,395,731.68	7,628,231.41	3.1%	No
1st Subsequent Year (2021-22)	2,656,297.00	2,891,347.00	8.8%	Yes
2nd Subsequent Year (2022-23)	2,685,486.00	2,923,152.00	8.9%	Yes

Explanation:
(required if Yes)

Federal Revenues have been adjusted in Second Interim to more accurately reflect what can be expected.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	8,432,254.23	8,434,372.23	0.0%	No
1st Subsequent Year (2021-22)	7,868,752.00	7,870,934.00	0.0%	No
2nd Subsequent Year (2022-23)	8,089,077.00	8,091,320.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	4,142,368.44	4,162,765.87	0.5%	No
1st Subsequent Year (2021-22)	4,142,369.00	4,162,766.00	0.5%	No
2nd Subsequent Year (2022-23)	4,142,369.00	4,162,766.00	0.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	5,657,486.74	5,658,297.24	0.0%	No
1st Subsequent Year (2021-22)	4,206,228.00	3,996,709.00	-5.0%	No
2nd Subsequent Year (2022-23)	4,089,732.00	3,850,261.00	-5.4%	Yes

Explanation:
(required if Yes)

Books and supplies have been adjusted down to reflect the spending of one time funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	13,505,436.62	13,470,708.62	-0.3%	No
1st Subsequent Year (2021-22)	12,982,595.00	13,478,389.00	3.8%	No
2nd Subsequent Year (2022-23)	13,148,068.00	13,657,612.00	3.9%	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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	19,970,354.35	20,225,369.51	1.3%	Met
1st Subsequent Year (2021-22)	14,667,418.00	14,925,047.00	1.8%	Met
2nd Subsequent Year (2022-23)	14,916,932.00	15,177,238.00	1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	19,162,923.36	19,129,005.86	-0.2%	Met
1st Subsequent Year (2021-22)	17,188,823.00	17,475,098.00	1.7%	Met
2nd Subsequent Year (2022-23)	17,217,800.00	17,507,873.00	1.7%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,810,000.00	2,810,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,810,000.00	

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

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

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

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8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.9%	10.7%	11.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.0%	3.6%	3.8%

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)	1,168,130.06	64,465,055.95	N/A	Met
1st Subsequent Year (2021-22)	1,111,613.00	66,951,257.00	N/A	Met
2nd Subsequent Year (2022-23)	827,522.00	67,616,416.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2020-21)	17,629,084.17		Met
1st Subsequent Year (2021-22)	16,448,671.69		Met
2nd Subsequent Year (2022-23)	15,327,443.21		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)	8,290,534.66		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)

63

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,822	7,904	7,896
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:
 - Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	99,510,168.05	100,702,396.48	101,733,286.48
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)	99,510,168.05	100,702,396.48	101,733,286.48
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,985,305.04	3,021,071.89	3,051,998.59
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)	2,985,305.04	3,021,071.89	3,051,998.59

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10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,953,008.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,854,891.22	10,729,512.22	11,557,034.22
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	(1.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,807,899.22	10,729,512.22	11,557,033.22
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.85%	10.65%	11.36%
District's Reserve Standard (Section 10B, Line 7):	2,985,305.04	3,021,071.89	3,051,998.59
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

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(16,124,354.03)	(16,124,354.03)	0.0%	0.00	Met
1st Subsequent Year (2021-22)	(16,324,354.00)	(16,324,354.00)	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	(16,524,354.00)	(16,524,354.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	550,000.00	250,000.00	-54.5%	(300,000.00)	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	450,000.00	450,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	250,000.00	New	250,000.00	Not Met
2nd Subsequent Year (2022-23)	0.00	250,000.00	New	250,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers from Fund 17 have been reduced due to spending of one time funds on technology



- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two 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)

Adjustments have made to general fund contributions to Fund 17 to sustain future technology purchases.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)



S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

- c. If Yes to Item 1a, have there been changes since first interim 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.

First Interim (Form 01CSI, Item S7A)	Second Interim
15,081,718.00	
0.00	
15,081,718.00	0.00
Actuarial	Actuarial
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)

First Interim (Form 01CSI, Item S7A)	Second Interim
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)

61,703.00	318,467.00
61,703.00	68,467.00
61,703.00	68,467.00

- 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)

292,561.00	292,561.00
351,057.00	351,057.00
420,980.00	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:

21

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

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

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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 first interim projections?

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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 First Interim Projections

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

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	214.3	214.3	214.3	214.3

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

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 First Interim Projections

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

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

Yes

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

Yes		

--

Classified (Non-management) Step and Column Adjustments

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

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

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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

If No, continue with section S8C.

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 first interim projections?

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 First Interim Projections

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)
Yes	Yes	Yes

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)
Yes	Yes	Yes

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)
Yes	Yes	Yes

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)
Yes	Yes	Yes

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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

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)

End of School District Second Interim Criteria and Standards Review

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Multi-Year Projection Assumptions 2020-21 Second Interim	2020-21 Original Budget	2020-21 Second Interim	2021-22	2022-23
Enrollment (Estimated- LUHSD & NPS)	8,274.00	8,222.00	8,162.00	8,074.00
LUHSD COE Enrollment	46.00	47.00	47.00	47.00
LCFF Enrollment	8,320.00	8,269.00	8,209.00	8,121.00
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	7,839.20	7,714.95
TOTAL <u>Guranteed</u> LCFF P2 ADA (using prior year)	7,912.82	7,912.82	7,904.09	7,896.20
Statutory COLA on Base Grant -SSC Recommendation	-2.31%	0.00%	3.84%	1.28%
Statutory COLA on Base Grant- DOF Recommendation	0.00%	0.00%	3.84%	2.98%
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	\$366,464	\$0	\$0
Contribution from Fund 11 - Adult Eduction	\$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%	15.92%	18.00%
PER's Employer Contribution Rates	20.70%	20.70%	23.00%	26.30%

2020-21 Second Interim

3/3/2021
Board Meeting
March 10, 2021

2020-21 MYP Second Interim		Object Code	2020-21 Original Budget	2020-21 Second Interim	Year 1 2021-22	Year 2 2022-23
Revenues						
LCFF Revenue Sources	8010 - 8099		\$75,502,129	\$81,662,176	\$84,596,937	\$85,434,820
Federal Revenues	8100 - 8299		\$3,190,871	\$7,628,231	\$2,891,347	\$2,923,152
Other State Revenues	8300 - 8599		\$9,394,304	\$8,434,372	\$7,870,934	\$8,091,320
Other Local Revenues	8600 - 8799		\$4,453,400	\$4,162,766	\$4,162,766	\$4,162,766
Total Revenues			\$92,540,704	\$101,887,545	\$99,521,984	\$100,612,058
Expenditures						
Certificated Salaries	1000 - 1999		\$40,273,926	\$40,528,525	\$41,396,394	\$41,878,686
Classified Salaries	2000 - 2999		\$11,364,914	\$10,832,736	\$11,921,893	\$12,015,509
Employee Benefits	3000 - 3999		\$24,269,252	\$24,369,310	\$25,522,070	\$26,890,046
Books and Supplies	4000 - 4999		\$2,796,544	\$5,658,297	\$3,996,709	\$3,850,261
Services and Other Operating	5000 - 5999		\$12,983,593	\$13,470,709	\$13,478,389	\$13,657,612
Capital Outlay	6000 - 6900		\$100,345	\$155,807	\$105,807	\$105,807
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)	(\$107,950)	(\$107,950)
Total Expenditures			\$95,339,659	\$99,060,168	\$100,452,397	\$101,483,288
Excess (Deficiency) of Revenues Over Expenditures			(\$2,798,955)	\$2,827,377	(\$930,413)	(\$871,230)
Other Financing Sources/Uses						
Interfund Transfers In	8900 - 8929		\$1,800,000	\$250,000	\$0	\$0
Interfund Transfers Out	7600 - 7629		\$0	(\$450,000)	(\$250,000)	(\$250,000)
All Other Financing Sources	8930 - 8979		\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699		\$0	\$0	\$0	\$0
Total Other Financing Sources/Uses			\$1,800,000	(\$200,000)	(\$250,000)	(\$250,000)
Net Increase (Decrease) in Fund Balance			(\$998,955)	\$2,627,377	(\$1,180,413)	(\$1,121,230)
Fund Balance						
Beginning Fund Balance	9791		\$13,242,135	\$15,001,707	\$17,629,084	\$16,448,671
Ending Fund Balance			\$12,243,180	\$17,629,084	\$16,448,671	\$15,327,441
% of EFB compared to Exp			12.84%	17.80%	16.37%	15.10%
Components of Ending Fund Balance						
Revolving Cash	9711		\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759		\$5,638,256	\$8,011,185	\$7,000,000	\$6,000,000
Locally Restricted Programs & One time	9790		\$100,000	\$300,000	\$250,000	\$250,000
Reserve for textbook adoptions	9790		\$0	\$0	\$0	\$0
Reserve for Supplemental	9790		\$200,000	\$500,000	\$500,000	\$500,000
Reserve for Economic Uncertainty 3%	9789		\$2,860,190	\$2,971,805	\$3,013,572	\$3,044,499
Board Reserve for Economic Uncertainty 2%	9790		\$1,906,793	\$1,981,203	\$2,009,048	\$2,029,666
Undesignated/Unappropriated	9790		\$1,527,941	\$3,854,890	\$3,666,051	\$3,493,276
Negative Shortfall	9790		\$0	\$0	\$0	\$0
% of undesignated compared to Exp			1.603%	3.891%	3.650%	3.442%
Fund 17 Balance				\$2,906,321	\$3,156,321	\$3,406,321

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	81,662,176.00	3.59%	84,596,937.00	0.99%	85,434,820.00
2. Federal Revenues	8100-8299	7,628,231.41	-62.10%	2,891,347.00	1.10%	2,923,152.00
3. Other State Revenues	8300-8599	8,434,372.23	-6.68%	7,870,934.00	2.80%	8,091,320.00
4. Other Local Revenues	8600-8799	4,162,765.87	0.00%	4,162,766.00	0.00%	4,162,766.00
5. Other Financing Sources						
a. Transfers In	8900-8929	250,000.00	-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%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		102,137,545.51	-2.56%	99,521,984.00	1.10%	100,612,058.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,528,524.82		41,396,393.82
b. Step & Column Adjustment				693,405.00		707,291.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				174,464.00		(225,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,528,524.82	2.14%	41,396,393.82	1.17%	41,878,684.82
2. Classified Salaries						
a. Base Salaries				10,832,735.66		11,921,892.66
b. Step & Column Adjustment				97,594.00		93,616.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				991,563.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,832,735.66	10.05%	11,921,892.66	0.79%	12,015,508.66
3. Employee Benefits	3000-3999	24,369,309.71	4.73%	25,522,070.00	5.36%	26,890,046.00
4. Books and Supplies	4000-4999	5,658,297.24	-29.37%	3,996,709.00	-3.66%	3,850,261.00
5. Services and Other Operating Expenditures	5000-5999	13,470,708.62	0.06%	13,478,389.00	1.33%	13,657,612.00
6. Capital Outlay	6000-6999	155,807.00	-32.09%	105,807.00	0.00%	105,807.00
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)	14.48%	(107,950.00)	0.00%	(107,950.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	450,000.00	-44.44%	250,000.00	0.00%	250,000.00
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)		99,510,168.05	1.20%	100,702,396.48	1.02%	101,733,286.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,627,377.46		(1,180,412.48)		(1,121,228.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,001,706.71		17,629,084.17		16,448,671.69
2. Ending Fund Balance (Sum lines C and D1)		17,629,084.17		16,448,671.69		15,327,443.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740	8,011,184.95		5,719,159.47		3,770,409.99
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	800,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,953,008.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,854,891.22		10,729,512.22		11,557,033.22
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,629,084.17		16,448,671.69		15,327,443.21

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,953,008.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,854,891.22		10,729,512.22		11,557,034.22
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		(1.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,807,899.22		10,729,512.22		11,557,033.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.85%		10.65%		11.36%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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		7,904.09		7,896.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		99,510,168.05		100,702,396.48		101,733,286.48
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)		99,510,168.05		100,702,396.48		101,733,286.48
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)		2,985,305.04		3,021,071.89		3,051,998.59
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)		2,985,305.04		3,021,071.89		3,051,998.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	79,525,776.00	3.69%	82,460,537.00	1.02%	83,298,420.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,497,418.00	3.00%	1,542,341.00	2.80%	1,585,526.00
4. Other Local Revenues	8600-8799	484,346.04	0.00%	484,346.00	0.00%	484,346.00
5. Other Financing Sources						
a. Transfers In	8900-8929	250,000.00	-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)	1.86%	(16,424,354.00)	3.04%	(16,924,354.00)
6. Total (Sum lines A1 thru A5c)		65,633,186.01	3.70%	68,062,870.00	0.56%	68,443,938.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,014,026.00		32,998,380.00
b. Step & Column Adjustment				557,173.00		572,923.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				427,181.00		(225,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,014,026.00	3.07%	32,998,380.00	1.05%	33,346,303.00
2. Classified Salaries						
a. Base Salaries				6,914,189.00		7,122,598.00
b. Step & Column Adjustment				58,409.00		60,623.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				150,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,914,189.00	3.01%	7,122,598.00	0.85%	7,183,221.00
3. Employee Benefits	3000-3999	15,205,067.00	4.72%	15,922,061.00	6.30%	16,925,506.00
4. Books and Supplies	4000-4999	1,359,016.88	14.22%	1,552,280.00	2.12%	1,585,188.00
5. Services and Other Operating Expenditures	5000-5999	7,698,313.07	1.73%	7,831,494.00	2.12%	7,997,522.00
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%	250,000.00	0.00%	250,000.00
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)		64,465,055.95	3.86%	66,951,257.00	0.99%	67,616,416.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,168,130.06		1,111,613.00		827,522.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,449,769.16		9,617,899.22		10,729,512.22
2. Ending Fund Balance (Sum lines C and D1)		9,617,899.22		10,729,512.22		11,557,034.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	800,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,953,008.00				
2. Unassigned/Unappropriated	9790	3,854,891.22		10,729,512.22		11,557,034.22
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,617,899.22		10,729,512.22		11,557,034.22

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,953,008.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,854,891.22		10,729,512.22		11,557,034.22
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		8,807,899.22		10,729,512.22		11,557,034.22
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Included in B1d for 21-22 is a decrease of \$375K for a reduction fo 5 FTE, increase of \$552,181 in salaries for 3 professional development days transferred from restricted ESSER funds back to general fund and increase of \$250K increase in estimated sub costs assuming we return to in person instruction for 21-22. For fiscal year 22-23, decrease of \$225K for 3 FTE. Included in B2d is estimates for increased in sub costs assuming we return to in person instruction for 21-22.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,136,400.00	0.00%	2,136,400.00	0.00%	2,136,400.00
2. Federal Revenues	8100-8299	7,628,231.41	-62.10%	2,891,347.00	1.10%	2,923,152.00
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	3,678,419.83	0.00%	3,678,420.00	0.00%	3,678,420.00
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	1.86%	16,424,354.00	3.04%	16,924,354.00
6. Total (Sum lines A1 thru A5c)		36,504,359.50	-13.82%	31,459,114.00	2.25%	32,168,120.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,514,498.82		8,398,013.82
b. Step & Column Adjustment				136,232.00		134,368.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(252,717.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,514,498.82	-1.37%	8,398,013.82	1.60%	8,532,381.82
2. Classified Salaries						
a. Base Salaries				3,918,546.66		4,799,294.66
b. Step & Column Adjustment				39,185.00		32,993.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				841,563.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,918,546.66	22.48%	4,799,294.66	0.69%	4,832,287.66
3. Employee Benefits	3000-3999	9,164,242.71	4.76%	9,600,009.00	3.80%	9,964,540.00
4. Books and Supplies	4000-4999	4,299,280.36	-43.14%	2,444,429.00	-7.34%	2,265,073.00
5. Services and Other Operating Expenditures	5000-5999	5,772,395.55	-2.17%	5,646,895.00	0.23%	5,660,090.00
6. Capital Outlay	6000-6999	104,962.00	-47.64%	54,962.00	0.00%	54,962.00
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	-14.97%	77,536.00	0.00%	77,536.00
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)		35,045,112.10	-3.69%	33,751,139.48	1.08%	34,116,870.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,459,247.40		(2,292,025.48)		(1,948,750.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,551,937.55		8,011,184.95		5,719,159.47
2. Ending Fund Balance (Sum lines C and D1)		8,011,184.95		5,719,159.47		3,770,408.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,011,184.95		5,719,159.47		3,770,409.99
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		(1.00)
f. Total Components of Ending Fund Balance		8,011,184.95		5,719,159.47		3,770,408.99
(Line D3f must agree with line D2)						

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

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: March 10, 2021

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Liz Robbins

Telephone: 925-634-2166

Title: CBO

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

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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	Beginning Balances (Ref Only)								
		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. RECEIPTS	8010-8019 LCFF/Revenue Limit Sources	1,646,434.25	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
	8020-8079 Property Taxes						20,367,171.55		
	8080-8099 Miscellaneous Funds	(1,398,948.23)	0.00	3,711,805.00	15,879.00	1,528,220.73	505,540.00	902,997.00	124,556.00
	8100-8299 Federal Revenue	(566,799.89)	(2,581.00)	744,861.00	352,830.88	253,659.00	1,092,898.00	505,540.00	505,540.00
	8300-8599 Other State Revenue							1,092,898.00	1,092,898.00
	8600-8799 Other Local Revenue	11,961.46	266,379.09	265,302.93	304,385.08	368,041.46	450,544.54	409,293.00	409,293.00
	8910-8929 Interfund Transfers In								
	8930-8979 All Other Financing Sources								
	TOTAL RECEIPTS	(307,352.41)	626,795.51	8,971,061.18	6,600,258.26	6,001,086.19	26,267,319.09	6,761,893.00	(2,100,000.00)
	TOTAL RECEIPTS								3,883,452.00
C. DISBURSEMENTS	1000-1999 Certificated Salaries	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
	2000-2999 Classified Salaries	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
	3000-3999 Employee Benefits	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
	4000-4999 Books and Supplies	20,787.71	354,366.98	675,097.74	479,474.08	235,729.46	556,004.00	556,004.00	556,004.00
	5000-5999 Services	1,052,026.38	1,166,969.05	664,987.06	747,039.62	756,039.36	1,302,605.00	1,302,605.00	1,302,605.00
	6000-6599 Capital Outlay	8,033.65							
	7000-7499 Other Outgo	472,883.78	17,046.00	223,135.22				472,884.00	1,365,000.00
	7600-7629 Interfund Transfers Out				450,000.00				
	All Other Financing Uses								
	TOTAL DISBURSEMENTS	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
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	9111-9199 Cash Not in Treasury								
	9200-9299 Accounts Receivable								
	9310 Due From Other Funds	7,562,285.78	3,690.00						
	9320 Stores								
	9330 Prepaid Expenditures								
	9340 Other Current Assets								
	9400 Deferred Outflows of Resources								
	SUBTOTAL	7,562,285.78	3,690.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liabilities and Deferred Inflows								
E. NET INCREASE/DECREASE (B - C + D)	9500-9599 Accounts Payable	2,863,468.93	411,675.36						
	9610 Due To Other Funds								
	9640 Current Loans								
	9650 Unearned Revenues	214,808.00							
	9690 Deferred Inflows of Resources								
	SUBTOTAL	3,078,276.93	411,675.36	0.00	0.00	0.00	0.00	0.00	0.00
	Nonoperating								
	Suspense Clearing								
	TOTAL BALANCE SHEET ITEMS	4,484,008.85	(407,985.36)	0.00	0.00	0.00	0.00	0.00	0.00
	F. NET INCREASE/DECREASE (B - C + D)	(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)	(6,372,013.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	F. ENDING CASH (A + E)	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	13,364,722.82

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		13,364,722.82	6,938,462.82	1,444,697.68	13,253,274.92				
B. RECEIPTS									
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							1,027,553.00	1,027,553.00
Federal Revenue	8100-8299	505,540.00	505,540.00	505,540.00	738,034.91			7,628,231.41	7,628,231.41
Other State Revenue	8300-8599	1,092,898.00	1,092,898.00	1,092,898.00	1,095,014.24			8,434,372.23	8,434,372.23
Other Local Revenue	8600-8799	409,293.00	409,293.00	409,293.00	429,686.31			4,162,765.87	4,162,765.87
Interfund Transfers In	8910-8929				250,000.00			250,000.00	250,000.00
All Other Financing Sources	8930-8979	(3,171,555.00)	(3,171,555.00)	(3,171,555.00)	(2,049,908.00)		0.00	(13,664,573.00)	0.00
TOTAL RECEIPTS		2,687,341.00	3,544,473.21	20,604,742.24	2,831,903.24	0.00	0.00	88,472,972.51	102,137,545.51
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,562,561.00	3,562,561.00	3,562,561.00	2,737,664.88			40,528,524.82	40,528,524.82
Classified Salaries	2000-2999	1,066,975.00	1,066,975.00	1,066,975.00	292,317.30			10,832,735.66	10,832,735.66
Employee Benefits	3000-3999	2,402,320.00	2,402,320.00	2,402,320.00	1,824,826.90			24,369,309.71	24,369,309.71
Books and Supplies	4000-4999	556,004.00	556,004.00	556,004.00	556,817.27			5,658,297.24	5,658,297.24
Services	5000-5999	1,302,605.00	1,302,605.00	1,302,605.00	1,268,017.15			13,470,708.62	13,470,708.62
Capital Outlay	6000-6599		147,773.35					155,807.00	155,807.00
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
TOTAL DISBURSEMENTS		9,113,601.00	9,038,238.35	8,798,165.00	8,044,643.50	0.00	0.00	99,510,168.05	99,510,168.05
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,565,975.78	
Liabilities and Deferred Inflows									
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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,489,952.29	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	4,076,023.49	
E. NET INCREASE/DECREASE (B - C + D)		(6,426,260.00)	(5,493,765.14)	11,808,577.24	(5,212,740.26)	0.00	0.00	(6,961,172.05)	2,627,377.46
F. ENDING CASH (A + E)		6,938,462.82	1,444,697.68	13,253,274.92	8,040,534.66				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,040,534.66	

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) 1,928,133.00
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) 73,737,570.19

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) 2.61%

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)	3,462,588.42
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)	231,132.99
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	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,780,921.41
9. Carry-Forward Adjustment (Part IV, Line F)	44,195.69
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,825,117.10

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	63,981,514.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,523,454.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,669,054.00
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)	627,012.00
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)	8,624,537.01
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	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,957,770.38
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	929,054.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	93,396,226.02

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 4.05%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19) 4.10%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	3,780,921.41
B. Carry-forward adjustment from prior year(s)	
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
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.9%) times Part III, Line B19); zero if negative	44,195.69
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	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	44,195.69
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	44,195.69

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	670,889.55	16,600.00	2.47%
01	3182	406,981.27	8,650.00	2.13%
01	3210	352,814.00	13,650.00	3.87%
01	3215	0.00	19,480.00	N/A
01	3550	100,338.00	3,291.00	3.28%
01	4035	164,535.76	4,650.00	2.83%
01	4127	54,070.66	2,000.00	3.70%
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	1,149,340.99	44,300.00	3.85%
13	5310	1,484,054.00	40,000.00	2.70%

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

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	\$1,918,772	\$744,150	\$1,108,847	\$15,026	\$63,000,000	\$1,600,000	\$2,933,421	\$0	\$127,801	\$3,853,752	\$2,900
EXPENDITURES	\$2,012,070	\$1,524,054	\$1,053,602	\$0	\$68,063,403	\$2,768,550	\$0	\$30,000	\$7,207,483	\$3,853,752	\$40,860
Excess (Deficiency) of Revenue over Expenditures	(\$93,298)	(\$779,904)	\$55,245	\$15,026	(\$5,063,403)	(\$1,168,550)	\$2,933,421	(\$30,000)	(\$7,079,682)	\$0	(\$37,960)
Transfer In/Out	\$0	\$450,000	\$0	(\$250,000)	\$0	\$0	(\$2,933,421)	\$2,933,421	\$3,210,313	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Increase/(Decrease) In Fund Balance	(\$93,298)	(\$329,904)	\$55,245	(\$234,974)	(\$5,063,403)	(\$1,168,550)	\$0	\$2,903,421	(\$3,869,369)	\$0	(\$37,960)
Ending Fund Balance	\$702,296	\$287,150	\$959,803	\$2,906,321	\$22,087,993	\$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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	201,698.00	222,143.00	0.00	222,143.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,104,378.00	1,258,836.00	634,225.00	1,258,836.00	0.00	0.0%
4) Other Local Revenue		8600-8799	413,604.65	437,792.65	64,783.80	437,792.65	0.00	0.0%
5) TOTAL, REVENUES			1,719,680.65	1,918,771.65	699,008.80	1,918,771.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	708,936.00	711,894.00	261,543.98	711,894.00	0.00	0.0%
2) Classified Salaries		2000-2999	353,970.00	353,179.00	183,650.01	353,179.00	0.00	0.0%
3) Employee Benefits		3000-3999	431,666.65	457,757.15	173,407.76	457,757.15	0.00	0.0%
4) Books and Supplies		4000-4999	128,784.00	208,198.22	58,376.86	208,198.22	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	159,621.00	226,742.01	97,518.50	226,742.01	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%
9) TOTAL, EXPENDITURES			1,630,977.65	2,012,070.38	774,497.11	2,012,070.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(111,297.00)	(93,298.73)	(75,488.31)	(93,298.73)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%
4) TOTAL, OTHER FINANCING SOURCES/USES			(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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(411,297.00)	(93,298.73)	(75,488.31)	(93,298.73)		
F. FUND BALANCE, RESERVES								
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	702,294.84		702,294.84		
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	702,294.84		702,294.84		
Reserved for Adult Ed	0000	9780	287,684.13					
Reserved for Adult Ed	0000	9780		702,294.84				
Reserved for Adult Ed	0000	9780				702,294.84		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	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%
TOTAL FEDERAL REVENUE			201,698.00	222,143.00	0.00	222,143.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,016,841.00	1,142,362.00	671,118.00	1,142,362.00	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%
TOTAL OTHER STATE REVENUE			1,104,378.00	1,258,836.00	634,225.00	1,258,836.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	31,902.69	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		8899	299,004.65	323,192.65	29,504.42	323,192.65	0.00	0.0%
Tuition		8710	6,000.00	6,000.00	2,701.25	6,000.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			413,604.65	437,792.65	64,783.80	437,792.65	0.00	0.0%
TOTAL REVENUES			1,719,680.65	1,918,771.65	699,008.80	1,918,771.65		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	535,758.00	533,771.00	160,523.34	533,771.00	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	101,020.64	178,123.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			708,936.00	711,894.00	261,543.98	711,894.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	111,821.00	105,283.00	45,023.94	105,283.00	0.00	0.0%
Classified Support Salaries		2200	66,410.00	66,720.00	38,741.00	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	140,708.00	144,443.00	79,532.46	144,443.00	0.00	0.0%
Other Classified Salaries		2900	35,033.00	36,733.00	20,352.61	36,733.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			353,970.00	353,179.00	183,650.01	353,179.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	161,563.00	172,781.00	35,636.09	171,982.00	799.00	0.5%
PERS		3201-3202	69,847.00	77,090.00	37,295.68	77,147.00	(57.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	38,976.65	41,132.65	19,992.13	41,221.65	(89.00)	-0.2%
Health and Welfare Benefits		3401-3402	137,959.00	143,403.50	70,842.42	144,056.50	(653.00)	-0.5%
Unemployment Insurance		3501-3502	524.00	549.00	220.17	549.00	0.00	0.0%
Workers' Compensation		3601-3602	22,797.00	22,801.00	9,421.27	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%
TOTAL, EMPLOYEE BENEFITS			431,666.65	457,757.15	173,407.76	457,757.15	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	25,300.00	30,300.00	3,794.84	30,300.00	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	95,595.49	9,541.68	95,595.49	0.00	0.0%
Noncapitalized Equipment		4400	18,000.00	82,302.73	45,040.34	82,302.73	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			128,784.00	208,198.22	58,376.86	208,198.22	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,781.00	4,000.00	0.00	4,000.00	0.00	0.0%
Dues and Memberships		5300	400.00	3,350.00	715.00	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	58,300.00	24,852.90	58,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,500.00	7,900.00	1,427.52	7,900.00	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	125,252.01	55,148.87	125,252.01	0.00	0.0%
Communications		5900	16,300.00	22,300.00	9,734.21	22,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			159,621.00	226,742.01	97,518.50	226,742.01	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	48,000.00	54,300.00	0.00	54,300.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,000.00	54,300.00	0.00	54,300.00	0.00	0.0%
TOTAL, EXPENDITURES			1,830,977.65	2,012,070.38	774,497.11	2,012,070.38		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(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)
A. REVENUES								
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	435,000.00	57,853.78	435,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	57,000.00	57,000.00	7,804.11	57,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	574,400.00	252,150.00	(101.80)	252,150.00	0.00	0.0%
5) TOTAL, REVENUES			1,406,400.00	744,150.00	65,556.09	744,150.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	621,133.00	571,449.00	323,090.14	571,449.00	0.00	0.0%
3) Employee Benefits		3000-3999	280,870.00	282,155.00	161,871.56	282,155.00	0.00	0.0%
4) Books and Supplies		4000-4999	570,000.00	564,000.00	77,008.90	564,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	66,450.00	66,450.00	28,977.73	66,450.00	0.00	0.0%
6) Capital Outlay		6000-6999	58,546.00	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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,636,999.00	1,524,054.00	590,948.33	1,524,054.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(230,599.00)	(779,904.00)	(525,392.24)	(779,904.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(230,599.00)	(328,904.00)	(75,392.24)	(329,904.00)		
F. FUND BALANCE, RESERVES								
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	287,149.96		287,149.96		
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	287,149.96		287,149.96		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	775,000.00	435,000.00	57,853.78	435,000.00	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%
TOTAL, FEDERAL REVENUE			775,000.00	435,000.00	57,853.78	435,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	57,000.00	57,000.00	7,804.11	57,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			57,000.00	57,000.00	7,804.11	57,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	573,493.00	251,243.00	(798.22)	251,243.00	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	696.42	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%
TOTAL, OTHER LOCAL REVENUE			574,400.00	252,150.00	(101.80)	252,150.00	0.00	0.0%
TOTAL REVENUES			1,406,400.00	744,150.00	65,556.09	744,150.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	400,682.00	350,998.00	194,493.66	350,998.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	220,451.00	220,451.00	128,596.48	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%
TOTAL, CLASSIFIED SALARIES			621,133.00	571,449.00	323,090.14	571,449.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	86,875.00	86,883.00	50,684.63	86,883.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	45,348.00	44,948.00	24,621.56	44,948.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	125,371.00	125,871.00	73,150.67	125,871.00	0.00	0.0%
Unemployment Insurance		3501-3502	298.00	298.00	160.85	298.00	0.00	0.0%
Workers' Compensation		3601-3602	12,628.00	12,478.00	6,837.25	12,478.00	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	11,677.00	6,416.60	11,677.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			280,870.00	282,155.00	161,871.56	282,155.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,000.00	9,000.00	363.18	9,000.00	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	555,000.00	555,000.00	76,645.72	555,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			570,000.00	564,000.00	77,008.90	564,000.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	37.26	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	3,071.17	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	25,836.82	43,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,450.00	66,450.00	28,977.73	66,450.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	58,546.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			58,546.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
TOTAL EXPENDITURES			1,636,999.00	1,524,054.00	590,948.33	1,524,054.00		

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

2020-21 Second 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)
A. REVENUES								
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. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	473,601.92	473,601.92	(49,700.00)	473,601.92	0.00	0.0%
6) Capital Outlay		6000-6999	430,000.00	580,000.00	68,900.31	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	19,200.31	1,053,601.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			205,245.08	55,245.08	(19,129.01)	55,245.08		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(294,754.92)	55,245.08	(19,129.01)	55,245.08		
F. FUND BALANCE, RESERVES								
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		

2020-21 Second Interim
Deferred Maintenance 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)
LCFF SOURCES								
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%
TOTAL, LCFF SOURCES			1,108,847.00	1,108,847.00	0.00	1,108,847.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	71.30	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	(49,700.00)	473,601.92	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			473,601.92	473,601.92	(49,700.00)	473,601.92	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	395,000.00	395,000.00	19,621.50	395,000.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	19,876.44	50,000.00	0.00	0.0%
Equipment Replacement		6500	35,000.00	135,000.00	29,402.37	135,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			430,000.00	580,000.00	68,900.31	580,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			903,601.92	1,053,601.92	19,200.31	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,026.28	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. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,026.28	15,026.28	5,599.64	15,026.28		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	250,000.00	0.00	250,000.00	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)	(250,000.00)	0.00	(250,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(984,973.72)	(234,973.72)	5,599.64	(234,973.72)		
F. FUND BALANCE, RESERVES								
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	2,906,321.40		2,906,321.40		
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	2,906,321.40		2,906,321.40		
Reserved for Technology	0000	9780	2,050,122.83					
Reserved for Technology Purchases	0000	9780		2,906,321.40				
Reserved for Technology	0000	9780				2,906,321.40		
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)
OTHER LOCAL REVENUE								
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%
TOTAL, OTHER LOCAL REVENUE			15,026.28	15,026.28	5,599.64	15,026.28	0.00	0.0%
TOTAL REVENUES			15,026.28	15,026.28	5,599.64	15,026.28		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	1,000,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,000,000.00)	(250,000.00)	0.00	(250,000.00)		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,000,000.00	39,520.78	1,000,000.00	0.00	0.0%
5) TOTAL REVENUES			1,000,000.00	1,000,000.00	39,520.78	1,000,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,900.00	22,626.00	22,263.49	22,626.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	573,000.00	3,149,999.00	445,754.67	3,149,999.00	0.00	0.0%
6) Capital Outlay		6000-6999	23,981,278.00	64,890,778.00	10,979,938.17	64,890,778.00	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			24,561,178.00	68,063,403.00	11,447,956.33	68,063,403.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(23,561,178.00)	(67,063,403.00)	(11,408,435.55)	(67,063,403.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	62,000,000.00	62,000,000.00	62,000,000.00	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	62,000,000.00	62,000,000.00	62,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,561,178.00)	(5,063,403.00)	50,591,564.45	(5,063,403.00)		
F. FUND BALANCE, RESERVES								
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	22,087,992.59		22,087,992.59		
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	22,087,992.59		22,087,992.59		
Reserved for Measure U	0000	9780	26,709,207.58					
Reserved for Measure U	0000	9780		22,087,992.59				
Reserved for Measure U	0000	9780				22,087,992.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 Second 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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			1,000,000.00	1,000,000.00	39,520.78	1,000,000.00	0.00	0.0%
TOTAL REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	400.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	6,500.00	22,626.00	22,263.49	22,626.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,900.00	22,626.00	22,263.49	22,626.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	503,778.00	20,535.84	503,778.00	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	140.00	139.58	140.00	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	2,646,081.00	425,079.25	2,646,081.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			573,000.00	3,149,999.00	445,754.67	3,149,999.00	0.00	0.0%

2020-21 Second 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)
CAPITAL OUTLAY								
Land		6100	104,000.00	145,000.00	37,781.40	145,000.00	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	64,201,343.00	10,897,721.77	64,201,343.00	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	544,435.00	44,435.00	544,435.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,981,278.00	64,890,778.00	10,979,938.17	64,890,778.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,561,178.00	68,063,403.00	11,447,956.33	68,063,403.00		

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

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,600,000.00	1,600,000.00	2,117,191.97	2,700,000.00	1,100,000.00	68.8%
5) TOTAL REVENUES			1,600,000.00	1,600,000.00	2,117,191.97	2,700,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	248,069.00	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	231,287.92	704,707.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,131,997.00	1,441,997.00	424,761.58	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	370,345.84	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	1,026,395.34	2,768,550.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(898,439.00)	(1,168,550.00)	1,090,796.63	(68,550.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(898,439.00)	(1,168,550.00)	1,090,796.63	(68,550.00)		
F. FUND BALANCE, RESERVES								
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		2,613,472.68		
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		2,613,472.68		
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)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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	1,600,000.00	1,600,000.00	2,113,585.25	2,700,000.00	1,100,000.00	68.8%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,600,000.00	1,600,000.00	2,117,191.97	2,700,000.00	1,100,000.00	68.8%
TOTAL REVENUES			1,600,000.00	1,600,000.00	2,117,191.97	2,700,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
TOTAL, BOOKS AND SUPPLIES			248,089.00	195,000.00	0.00	195,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	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	234,448.00	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	(3,180.08)	414,829.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			703,007.00	704,707.00	231,267.92	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,131,997.00	1,431,997.00	419,018.40	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%
TOTAL, CAPITAL OUTLAY			1,131,997.00	1,441,997.00	424,761.58	1,441,997.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	91,985.00	91,985.00	35,485.98	91,985.00	0.00	0.0%
Other Debt Service - Principal		7439	323,361.00	334,861.00	334,859.86	334,861.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			415,346.00	426,846.00	370,345.84	426,846.00	0.00	0.0%
TOTAL, EXPENDITURES			2,498,439.00	2,768,550.00	1,026,395.34	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	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. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	2,933,421.00	2,934,514.76	2,933,421.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	0.00	1,093.76	0.00		
F. FUND BALANCE, RESERVES								
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	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%
TOTAL, OTHER STATE REVENUE			0.00	2,933,421.00	2,933,421.00	2,933,421.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,093.76	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,093.76	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(30,000.00)	(29,334.21)	(30,000.00)		
D. OTHER FINANCING SOURCES/USES								
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		

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

07 61721 0000000
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	2,903,421.00	2,904,086.79	2,903,421.00		
F. FUND BALANCE, RESERVES								
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	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,933,421.00	2,933,421.00	2,933,421.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,933,421.00	2,933,421.00	2,933,421.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	2,933,421.00	2,933,421.00	2,933,421.00		

2020-21 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	225.71	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,800.76	127,800.76	8,424,420.09	127,800.76	0.00	0.0%
5) TOTAL, REVENUES			127,800.76	127,800.76	8,424,645.80	127,800.76		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			127,800.76	(7,079,682.24)	1,217,164.55	(7,079,682.24)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	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 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			127,800.76	(3,869,369.47)	4,487,477.32	(3,869,369.47)		
F. FUND BALANCE, RESERVES								
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 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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	225.71	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	225.71	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	8,150,916.84	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	148,969.90	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	(3,541.30)	0.00	0.00	0.0%
Supplemental Taxes		8614	127,800.76	127,800.76	124,855.21	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%
TOTAL, OTHER LOCAL REVENUE			127,800.76	127,800.76	8,424,420.09	127,800.76	0.00	0.0%
TOTAL REVENUES			127,800.76	127,800.76	8,424,645.80	127,800.76		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	7,207,483.00	7,207,481.25	7,207,483.00	0.00	0.0%
TOTAL EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	3,210,312.77	3,270,312.77	3,210,312.77	0.00	0.0%
(c) TOTAL, SOURCES			0.00	3,210,312.77	3,270,312.77	3,210,312.77	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,982,441.88	3,853,751.88	1,668,860.35	3,737,523.88	(116,228.00)	-3.0%
5) TOTAL REVENUES			3,982,441.88	3,853,751.88	1,668,860.35	3,737,523.88		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,771,324.00	1,721,727.28	932,991.71	1,592,727.28	129,000.00	7.5%
3) Employee Benefits		3000-3999	917,074.00	911,762.72	553,597.69	913,234.72	(1,472.00)	-0.2%
4) Books and Supplies		4000-4999	803,326.88	778,426.88	120,264.92	788,626.88	(10,200.00)	-1.3%
5) Services and Other Operating Expenses		5000-5999	360,584.00	311,702.00	219,343.18	312,802.00	(1,100.00)	-0.4%
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	3,723,618.88	1,826,197.50	3,607,390.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130,133.00	130,133.00	(157,337.15)	130,133.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			130,133.00	130,133.00	(157,337.15)	130,133.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(0.73)	4,205,357.73		4,205,357.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.73)	4,205,357.73		4,205,357.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(0.73)	4,205,357.73		4,205,357.73		
2) Ending Net Position, June 30 (E + F1e)			130,132.27	4,335,490.73		4,335,490.73		
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	4,335,490.73		4,335,490.73		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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%
Fees and Contracts								
All Other Fees and Contracts		8689	170,150.00	170,150.00	0.00	130,133.00	(40,017.00)	-23.5%
Other Local Revenue								
All Other Local Revenue		8699	3,812,291.88	3,683,601.88	1,669,709.32	3,607,390.88	(76,211.00)	-2.1%
TOTAL, OTHER LOCAL REVENUE			3,982,441.88	3,853,751.88	1,668,860.35	3,737,523.88	(116,228.00)	-3.0%
TOTAL, REVENUES			3,982,441.88	3,853,751.88	1,668,860.35	3,737,523.88		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,356,967.00	1,307,370.28	711,621.44	1,212,370.28	95,000.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	207,320.00	207,320.00	93,921.21	141,320.00	66,000.00	31.8%
Clerical, Technical and Office Salaries		2400	207,037.00	207,037.00	127,449.06	239,037.00	(32,000.00)	-15.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,771,324.00	1,721,727.28	932,991.71	1,592,727.28	129,000.00	7.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	333,275.00	331,395.00	199,179.89	331,395.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	122,586.00	122,086.00	70,823.25	122,086.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	360,507.00	362,407.00	208,130.64	358,107.00	4,300.00	1.2%
Unemployment Insurance		3501-3502	802.00	817.00	463.02	817.00	0.00	0.0%
Workers' Compensation		3601-3602	73,354.00	74,857.00	61,116.07	74,857.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,800.00	400.00	1,600.00	3,600.00	(3,200.00)	-800.0%
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	12,284.82	22,372.72	(2,572.00)	-13.0%
TOTAL, EMPLOYEE BENEFITS			917,074.00	911,762.72	553,597.69	913,234.72	(1,472.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	472,400.00	447,500.00	101,622.37	447,500.00	0.00	0.0%
Noncapitalized Equipment		4400	330,926.88	330,926.88	18,642.55	341,126.88	(10,200.00)	-3.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			803,326.88	778,426.88	120,264.92	788,626.88	(10,200.00)	-1.3%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,900.00	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	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	7,452.62	18,475.00	(2,875.00)	-18.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,896.00	3,896.00	66.92	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)	(13,503.85)	(26,435.00)	4,900.00	-22.8%
Professional/Consulting Services and Operating Expenditures		5800	157,396.00	102,396.00	20,684.04	105,521.00	(3,125.00)	-3.1%
Communications		5900	9,500.00	9,500.00	2,943.45	9,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			360,584.00	311,702.00	219,343.16	312,802.00	(1,100.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,852,308.88	3,723,618.88	1,826,197.50	3,607,390.88		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	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. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	40,860.00	9,000.00	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	9,000.00	40,860.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(37,960.00)	(6,027.24)	(37,960.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(37,960.00)	(6,027.24)	(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	0.00	0.00		0.00		
b) Restricted Net Position		9797	63,382.66	14,438.85		14,438.85		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	2,900.00	2,972.76	2,900.00	0.00	0.0%
TOTAL REVENUES			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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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	9,000.00	40,860.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	40,860.00	9,000.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	40,860.00	9,000.00	40,860.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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Second Interim
2020-21 Board Approved Operating 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

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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3310-0-0000-0000-9740 3310 9740 279,000.00
Explanation: This will be addressed in unaudited actuals.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

8980) must net to zero by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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Second Interim
2020-21 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:

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- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
11	6391	-60,000.00

Explanation: This has been addressed in Second Interim.

Total of negative resource balances for Fund 11 -60,000.00

25	9010	-898,439.00
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Explanation: This have been addressed in Second Interim

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 has been addressed in Second Interim.

25	9010	9790	-898,439.00
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Explanation: This has been addressed in Second Interim.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-

8979) should be positive by resource, by fund.

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.

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Second Interim
2020-21 Projected Totals
Technical Review Checks

Liberty Union High

Contra Costa County

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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: This is due cash deferrals included in cash flow.

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

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

Checks Completed.

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Second 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)

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.